AGGREGRATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**11 404 454**	**3 420 495**	**30.0%**	**2 948 261**	**25.9%**	**6 368 756**	**55.8%**	**2 644 099**	**56.1%**	**11.5%**
Property rates	1 449 744	446 782	30.8%	343 106	23.7%	789 887	54.5%	308 222	70.1%	11.3%
Property rates - penalties and collection charges	-	51	-	23	-	74	-	5 665	-	(99.6%)
Service charges - electricity revenue	3 182 598	766 459	24.1%	723 350	22.7%	1 489 809	46.8%	686 490	49.4%	5.4%
Service charges - water revenue	939 598	234 131	24.9%	231 702	24.7%	465 833	49.6%	188 114	47.0%	23.2%
Service charges - sanitation revenue	346 062	92 488	26.7%	92 523	26.7%	185 010	53.5%	79 347	49.5%	16.6%
Service charges - refuse revenue	381 972	99 421	26.0%	99 748	26.1%	199 169	52.1%	86 654	51.0%	15.1%
Service charges - other	19 092	1 786	9.4%	2 747	14.4%	4 533	23.7%	1 375	14.9%	99.8%
Rental of facilities and equipment	127 414	20 501	16.1%	19 104	15.0%	39 605	31.1%	10 116	33.3%	88.8%
Interest earned - external investments	83 488	13 226	15.8%	23 036	27.6%	36 262	43.4%	29 730	55.9%	(22.5%)
Interest earned - outstanding debtors	209 990	51 235	24.4%	60 612	28.9%	111 847	53.3%	39 769	35.4%	52.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	32 054	6 744	21.0%	7 690	24.0%	14 433	45.0%	6 254	36.5%	22.9%
Licences and permits	37 684	7 025	18.6%	7 754	20.6%	14 780	39.2%	16 418	59.3%	(52.8%)
Agency services	279 979	69 279	24.7%	79 309	28.3%	148 588	53.1%	47 467	43.4%	67.1%
Transfers recognised - operational	3 924 873	1 544 408	39.3%	1 187 273	30.2%	2 731 681	69.6%	1 076 934	62.7%	10.2%
Other own revenue	320 160	53 473	16.7%	61 628	19.2%	115 101	36.0%	57 860	59.3%	6.5%
Gains on disposal of PPE	69 746	13 488	19.3%	8 655	12.4%	22 142	31.7%	3 683	7.2%	135.0%
Operating Expenditure	**12 967 066**	**2 356 167**	**18.2%**	**2 659 568**	**20.5%**	**5 015 735**	**38.7%**	**2 413 014**	**40.1%**	**10.2%**
Employee related costs	3 289 191	756 811	23.0%	796 178	24.2%	1 552 989	47.2%	742 064	46.8%	7.3%
Remuneration of councillors	262 118	59 603	22.7%	59 536	22.7%	119 140	45.5%	61 163	45.3%	(2.7%)
Debt impairment	720 572	32 790	4.6%	19 365	2.7%	52 155	7.2%	34 137	13.4%	(43.3%)
Depreciation and asset impairment	1 235 521	108 727	8.8%	106 430	8.6%	215 158	17.4%	131 480	28.9%	(19.1%)
Finance charges	144 921	11 136	7.7%	48 970	33.8%	60 107	41.5%	39 848	52.2%	22.9%
Bulk purchases	3 102 684	746 826	24.1%	647 347	20.9%	1 394 173	44.9%	676 212	47.6%	(4.3%)
Other Materials	226 912	42 578	18.8%	61 829	27.2%	104 407	46.0%	69 422	26.0%	(10.9%)
Contracted services	668 103	123 111	18.4%	201 420	30.1%	324 531	48.6%	123 808	42.0%	62.7%
Transfers and grants	1 301 969	96 182	7.4%	171 561	13.2%	267 742	20.6%	110 058	18.3%	55.9%
Other expenditure	2 015 076	378 392	18.8%	546 930	27.1%	925 322	45.9%	424 364	47.7%	28.9%
Loss on disposal of PPE	-	11	-	1	-	11	-	458	-	(99.9%)
Surplus/(Deficit)	**(1 562 613)**	**1 064 328**		**288 693**		**1 353 021**		**231 086**		
Transfers recognised - capital	1 865 078	89 763	4.8%	309 165	16.6%	398 928	21.4%	337 823	53.1%	(8.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	18 592	(4 660)	(25.1%)	(31 841)	(171.3%)	(36 501)	(196.3%)	-	1.5%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**321 057**	**1 149 431**		**566 016**		**1 715 448**		**568 908**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**321 057**	**1 149 431**		**566 016**		**1 715 448**		**568 908**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**321 057**	**1 149 431**		**566 016**		**1 715 448**		**568 908**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**321 057**	**1 149 431**		**566 016**		**1 715 448**		**568 908**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**2 981 370**	**236 649**	**7.9%**	**499 017**	**16.7%**	**735 666**	**24.7%**	**337 617**	**18.9%**	**47.8%**
National Government	1 912 161	192 417	10.1%	374 034	19.6%	566 451	29.6%	235 907	21.4%	58.6%
Provincial Government	8 737	-	-	782	8.9%	782	8.9%	17 275	43.9%	(95.5%)
District Municipality	71 323	-	-	-	-	-	-	1 444	5.3%	(100.0%)
Other transfers and grants	12 500	360	2.9%	1 622	13.0%	1 983	15.9%	-	-	(100.0%)
Transfers recognised - capital	**2 004 721**	**192 778**	**9.6%**	**376 438**	**18.8%**	**569 216**	**28.4%**	**254 626**	**21.4%**	**47.8%**
Borrowing	233 880	9 441	4.0%	26 403	11.3%	35 844	15.3%	26 630	13.2%	(.9%)
Internally generated funds	465 216	24 449	5.3%	64 688	13.9%	89 138	19.2%	52 218	18.1%	23.9%
Public contributions and donations	277 553	9 981	3.6%	31 488	11.3%	41 469	14.9%	4 143	3.4%	660.0%
Capital Expenditure Standard Classification	**2 981 370**	**236 649**	**7.9%**	**499 017**	**16.7%**	**735 666**	**24.7%**	**337 617**	**19.1%**	**47.8%**
Governance and Administration	**245 241**	**23 024**	**9.4%**	**58 393**	**23.8%**	**81 417**	**33.2%**	**29 663**	**6.4%**	**96.9%**
Executive & Council	132 701	3 292	2.5%	17 622	13.3%	20 914	15.8%	12 333	9.9%	42.9%
Budget & Treasury Office	44 761	305	.7%	681	1.5%	986	2.2%	565	6.3%	20.5%
Corporate Services	67 779	19 426	28.7%	40 090	59.1%	59 516	87.8%	16 766	5.0%	139.1%
Community and Public Safety	**289 858**	**19 400**	**6.7%**	**55 570**	**19.2%**	**74 970**	**25.9%**	**31 033**	**16.0%**	**79.1%**
Community & Social Services	150 821	13 908	9.2%	11 891	7.9%	25 800	17.1%	9 378	28.0%	26.8%
Sport And Recreation	29 894	4 633	15.5%	10 190	34.1%	14 822	49.6%	5 216	23.5%	95.4%
Public Safety	108 432	802	.7%	4 010	3.7%	4 812	4.4%	14 915	11.6%	(73.1%)
Housing	190	-	-	27 931	14 692.7%	27 931	14 692.7%	276	2.4%	10 032.0%
Health	520	57	11.0%	1 548	297.7%	1 605	308.7%	1 248	8.1%	24.0%
Economic and Environmental Services	**870 848**	**101 101**	**11.6%**	**160 691**	**18.5%**	**261 792**	**30.1%**	**136 461**	**31.4%**	**17.8%**
Planning and Development	167 016	26 560	15.9%	31 584	18.9%	58 145	34.8%	42 246	27.2%	(25.2%)
Road Transport	700 412	74 540	10.6%	129 107	18.4%	203 647	29.1%	93 971	35.4%	37.4%
Environmental Protection	3 420	-	-	-	-	-	-	244	1.9%	(100.0%)
Trading Services	**1 572 645**	**85 765**	**5.5%**	**216 714**	**13.8%**	**302 480**	**19.2%**	**121 281**	**17.0%**	**78.7%**
Electricity	251 247	17 473	7.0%	42 573	16.9%	60 046	23.9%	26 748	28.2%	59.2%
Water	868 381	37 733	4.3%	106 160	12.2%	143 892	16.6%	51 225	12.8%	107.2%
Waste Water Management	416 970	28 051	6.7%	56 218	13.5%	84 269	20.2%	38 227	19.9%	47.1%
Waste Management	36 046	2 509	7.0%	11 764	32.6%	14 272	39.6%	5 082	13.6%	131.5%
Other	**2 779**	**7 359**	**264.8%**	**7 649**	**275.3%**	**15 008**	**540.1%**	**19 179**	**115.0%**	**(60.1%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**13 943 382**	**3 652 263**	**26.2%**	**3 712 327**	**26.6%**	**7 364 590**	**52.8%**	**3 168 570**	**60.7%**	**17.2%**
Ratepayers and other	**7 903 451**	**1 844 762**	**23.3%**	**1 813 764**	**22.9%**	**3 658 526**	**46.3%**	**1 739 580**	**59.7%**	**4.3%**
Government - operating	3 872 082	1 547 516	40.0%	1 196 769	30.9%	2 744 285	70.9%	975 390	72.2%	22.7%
Government - capital	1 971 694	225 775	11.5%	643 531	32.6%	869 306	44.1%	393 610	46.8%	63.5%
Interest	196 156	34 210	17.4%	58 262	29.7%	92 473	47.1%	59 990	43.8%	(2.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(12 266 212)**	**(3 095 529)**	**25.2%**	**(2 975 591)**	**24.3%**	**(6 071 120)**	**49.5%**	**(2 718 193)**	**57.1%**	**9.5%**
Suppliers and employees	(10 867 704)	(3 003 805)	27.6%	(2 778 272)	25.6%	(5 782 076)	53.2%	(2 581 569)	60.8%	7.6%
Finance charges	(120 792)	(5 379)	4.5%	(47 211)	39.1%	(52 590)	43.5%	(35 950)	39.0%	31.3%
Transfers and grants	(1 277 716)	(86 346)	6.8%	(150 108)	11.7%	(236 453)	18.5%	(100 674)	21.6%	49.1%
Net Cash from/(used) Operating Activities	**1 677 170**	**556 734**	**33.2%**	**736 736**	**43.9%**	**1 293 470**	**77.1%**	**450 377**	**75.3%**	**63.6%**
Cash Flow from Investing Activities										
Receipts	**182 003**	**91 514**	**50.3%**	**(9 038)**	**(5.0%)**	**82 475**	**45.3%**	**(61 701)**	**25.2%**	**(85.4%)**
Proceeds on disposal of PPE	66 883	16 343	24.4%	7 834	11.7%	24 177	36.1%	60 299	52.5%	(87.0%)
Decrease in non-current debtors	47 838	(9 280)	(19.4%)	(2 641)	(5.5%)	(11 921)	(24.9%)	-	-	(100.0%)
Decrease in other non-current receivables	77 734	22 737	29.2%	-	-	22 737	29.2%	-	-	-
Decrease (increase) in non-current investments	(10 452)	61 714	(590.4%)	(14 231)	136.2%	47 482	(454.3%)	(122 000)	290.0%	(88.3%)
Payments	**(2 323 040)**	**(266 415)**	**11.5%**	**(481 910)**	**20.7%**	**(748 325)**	**32.2%**	**(276 311)**	**31.6%**	**74.4%**
Capital assets	(2 323 040)	(266 415)	11.5%	(481 910)	20.7%	(748 325)	32.2%	(276 311)	31.6%	74.4%
Net Cash from/(used) Investing Activities	**(2 141 037)**	**(174 901)**	**8.2%**	**(490 949)**	**22.9%**	**(665 850)**	**31.1%**	**(338 012)**	**32.4%**	**45.2%**
Cash Flow from Financing Activities										
Receipts	**255 226**	**5 700**	**2.2%**	**1 929**	**.8%**	**7 629**	**3.0%**	**2 152**	**4.7%**	**(10.4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	242 000	-	-	-	-	-	-	-	5.1%	-
Increase (decrease) in consumer deposits	13 226	5 700	43.1%	1 929	14.6%	7 629	57.7%	2 152	3.3%	(10.4%)
Payments	**(82 571)**	**(8 853)**	**10.7%**	**(15 203)**	**18.4%**	**(24 056)**	**29.1%**	**(26 680)**	**38.3%**	**(43.0%)**
Repayment of borrowing	(82 571)	(8 853)	10.7%	(15 203)	18.4%	(24 056)	29.1%	(26 680)	38.3%	(43.0%)
Net Cash from/(used) Financing Activities	**172 654**	**(3 153)**	**(1.8%)**	**(13 274)**	**(7.7%)**	**(16 427)**	**(9.5%)**	**(24 528)**	**(7.5%)**	**(45.9%)**
Net Increase/(Decrease) in cash held	**(291 213)**	**378 680**	**(130.0%)**	**232 514**	**(79.8%)**	**611 193**	**(209.9%)**	**87 837**	**97.6%**	**164.7%**
Cash/cash equivalents at the year begin:	1 211 035	664 756	54.9%	1 043 436	86.2%	664 756	54.9%	1 900 356	91.1%	(45.1%)
Cash/cash equivalents at the year end:	**919 822**	**1 043 436**	**113.4%**	**1 275 949**	**138.7%**	**1 275 949**	**138.7%**	**1 988 193**	**95.5%**	**(35.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	68 286	5.4%	46 149	3.6%	35 059	2.8%	1 119 925	88.2%	1 269 419	21.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	167 283	24.5%	41 579	6.1%	33 319	4.9%	440 331	64.5%	682 512	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	86 564	4.8%	33 431	1.8%	53 734	2.9%	1 648 162	90.5%	1 821 891	30.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	25 321	5.1%	13 850	2.8%	12 449	2.5%	443 826	89.6%	495 445	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22 333	4.2%	10 486	2.0%	11 480	2.2%	489 392	91.7%	533 691	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	879	11.2%	281	3.6%	344	4.4%	6 356	80.9%	7 859	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	15 379	2.8%	14 516	2.6%	12 356	2.2%	509 274	92.3%	551 525	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40 660	6.6%	14 650	2.4%	10 363	1.7%	548 586	89.3%	614 259	10.3%	-	-	-	-
Total By Income Source	**426 705**	**7.1%**	**174 942**	**2.9%**	**169 103**	**2.8%**	**5 205 851**	**87.1%**	**5 976 601**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	34 458	4.0%	9 507	1.1%	10 213	1.2%	801 313	93.7%	855 491	14.3%	-	-	-	-
Commercial	139 220	22.3%	39 603	6.4%	28 177	4.5%	416 353	66.8%	623 352	10.4%	-	-	-	-
Households	214 613	5.6%	105 201	2.8%	116 010	3.0%	3 388 324	88.6%	3 824 148	64.0%	-	-	-	-
Other	38 414	5.7%	20 631	3.1%	14 704	2.2%	599 861	89.1%	673 610	11.3%	-	-	-	-
Total By Customer Group	**426 705**	**7.1%**	**174 942**	**2.9%**	**169 103**	**2.8%**	**5 205 851**	**87.1%**	**5 976 601**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	180 674	21.4%	84 966	10.1%	68 532	8.1%	509 374	60.4%	843 545	41.9%
Bulk Water	28 890	5.5%	8 538	1.6%	21 899	4.1%	468 683	88.8%	528 009	26.2%
PAYE deductions	15 699	75.4%	2 472	11.9%	1 267	6.1%	1 370	6.6%	20 808	1.0%
VAT (output less input)	(181)	(2.9%)	-	-	-	-	6 395	102.9%	6 214	.3%
Pensions / Retirement	23 684	100.0%	-	-	-	-	-	-	23 684	1.2%
Loan repayments	9 082	85.3%	-	-	-	-	1 564	14.7%	10 646	.5%
Trade Creditors	159 274	44.3%	43 845	12.2%	9 309	2.6%	146 993	40.9%	359 421	17.8%
Auditor-General	5 889	37.0%	3 621	22.8%	1 052	6.6%	5 337	33.6%	15 899	.8%
Other	44 344	21.5%	7 049	3.4%	4 585	2.2%	150 499	72.9%	206 478	10.2%
Total	**467 354**	**23.2%**	**150 491**	**7.5%**	**106 643**	**5.3%**	**1 290 215**	**64.0%**	**2 014 703**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**273 721**	**108 826**	**39.8%**	**82 702**	**30.2%**	**191 528**	**70.0%**	**79 286**	**76.7%**	**4.3%**
Property rates	32 107	21 418	66.7%	2 571	8.0%	23 989	74.7%	2 231	(1 333.2%)	15.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 979	4 064	15.6%	8 551	32.9%	12 615	48.6%	23 872	115.3%	(64.2%)
Service charges - water revenue	5 038	2 423	48.1%	2 679	53.2%	5 103	101.3%	160	23.4%	1 570.1%
Service charges - sanitation revenue	5 039	736	14.6%	1 534	30.4%	2 270	45.0%	916	205.6%	67.3%
Service charges - refuse revenue	4 402	368	8.4%	823	18.7%	1 191	27.1%	-	-	(100.0%)
Service charges - other	-	62	-	166	-	228	-	791	2 280.9%	(79.0%)
Rental of facilities and equipment	175	112	64.0%	110	63.1%	222	127.1%	101	99.8%	9.1%
Interest earned - external investments	756	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	16 896	4 299	25.4%	4 440	26.3%	8 739	51.7%	3 930	15.5%	13.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	346	87	25.0%	40	11.5%	126	36.5%	52	20.2%	(22.8%)
Licences and permits	-	192	-	210	-	402	-	153	26.4%	37.1%
Agency services	1 061	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	181 564	73 545	40.5%	61 284	33.8%	134 829	74.3%	46 890	72.8%	30.7%
Other own revenue	359	1 515	421.5%	231	64.3%	1 746	485.8%	189	19.0%	22.5%
Gains on disposal of PPE	-	5	-	62	-	68	-	-	-	(100.0%)
Operating Expenditure	**281 889**	**51 750**	**18.4%**	**66 994**	**23.8%**	**118 744**	**42.1%**	**59 994**	**40.3%**	**11.7%**
Employee related costs	90 733	25 473	28.1%	25 458	28.1%	50 930	56.1%	22 723	45.1%	12.0%
Remuneration of councillors	14 288	3 091	21.6%	3 107	21.7%	6 197	43.4%	2 956	37.4%	5.1%
Debt impairment	18 891	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 500	-	-	-	-	-	-	-	-	-
Finance charges	526	3	.5%	39	7.4%	42	7.9%	-	-	(100.0%)
Bulk purchases	32 351	3 742	11.6%	8 382	25.9%	12 124	37.5%	7 023	66.4%	19.3%
Other Materials	15 604	1 826	11.7%	4 193	26.9%	6 020	38.6%	-	-	(100.0%)
Contracted services	24 085	10 258	42.6%	13 351	55.4%	23 609	98.0%	5 998	60.7%	122.6%
Transfers and grants	-	6	-	413	-	418	-	736	3 969.1%	(43.9%)
Other expenditure	77 911	7 351	9.4%	12 052	15.5%	19 403	24.9%	20 558	27.3%	(41.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 168)**	**57 077**		**15 708**		**72 784**		**19 292**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8 168)**	**57 077**		**15 708**		**72 784**		**19 292**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(8 168)**	**57 077**		**15 708**		**72 784**		**19 292**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8 168)**	**57 077**		**15 708**		**72 784**		**19 292**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8 168)**	**57 077**		**15 708**		**72 784**		**19 292**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**101 978**	**14 147**	**13.9%**	**26 409**	**25.9%**	**40 556**	**39.8%**	**32 038**	**42.9%**	**(17.6%)**
National Government	96 427	6 218	6.4%	26 409	27.4%	32 626	33.8%	32 038	55.3%	(17.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**96 427**	**6 218**	**6.4%**	**26 409**	**27.4%**	**32 626**	**33.8%**	**32 038**	**55.3%**	**(17.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 551	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	7 929	-	-	-	7 929	-	-	-	-
Capital Expenditure Standard Classification	**101 978**	**14 147**	**13.9%**	**26 409**	**25.9%**	**40 556**	**39.8%**	**32 038**	**42.9%**	**(17.6%)**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 869**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 869	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 000**	**-**	**-**	**9 136**	**65.3%**	**9 136**	**65.3%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 000	-	-	9 136	83.1%	9 136	83.1%	-	-	(100.0%)
Environmental Protection	3 000	-	-	-	-	-	-	-	-	-
Trading Services	**86 109**	**6 788**	**7.9%**	**9 623**	**11.2%**	**16 411**	**19.1%**	**12 859**	**31.9%**	**(25.2%)**
Electricity	21 317	2 314	10.9%	1 844	8.6%	4 157	19.5%	5 859	40.2%	(68.5%)
Water	51 545	4 474	8.7%	7 779	15.1%	12 254	23.8%	6 999	30.1%	11.1%
Waste Water Management	13 247	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**7 359**	**-**	**7 649**	**-**	**15 008**	**-**	**19 179**	**123.2%**	**(60.1%)**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**335 169**	**105 510**	**31.5%**	**125 849**	**37.5%**	**231 359**	**69.0%**	**116 040**	**98.4%**	**8.5%**
Ratepayers and other	**50 873**	**13 536**	**26.6%**	**14 503**	**28.5%**	**28 039**	**55.1%**	**(4 674)**	**80.5%**	**(410.3%)**
Government - operating	181 564	73 587	40.5%	57 158	31.5%	130 745	72.0%	46 854	69.6%	22.0%
Government - capital	101 977	18 387	18.0%	54 188	53.1%	72 575	71.2%	69 930	142.3%	(22.5%)
Interest	756	-	-	-	-	-	-	3 930	74.9%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(254 497)**	**(97 641)**	**38.4%**	**(82 835)**	**32.5%**	**(180 476)**	**70.9%**	**(101 944)**	**127.4%**	**(18.7%)**
Suppliers and employees	(246 565)	(97 640)	39.6%	(82 796)	33.6%	(180 436)	73.2%	(101 944)	127.4%	(18.8%)
Finance charges	(526)	(1)	.2%	(39)	7.4%	(40)	7.5%	-	-	(100.0%)
Transfers and grants	(7 406)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**80 672**	**7 870**	**9.8%**	**43 013**	**53.3%**	**50 883**	**63.1%**	**14 095**	**50.1%**	**205.2%**
Cash Flow from Investing Activities										
Receipts	**47 838**	**14 000**	**29.3%**	**-**	**-**	**14 000**	**29.3%**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	47 838	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	14 000	-	-	-	14 000	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(101 977)**	**(14 147)**	**13.9%**	**(27 421)**	**26.9%**	**(41 568)**	**40.8%**	**(32 706)**	**-**	**(16.2%)**
Capital assets	(101 977)	(14 147)	13.9%	(27 421)	26.9%	(41 568)	40.8%	(32 706)	-	(16.2%)
Net Cash from/(used) Investing Activities	**(54 139)**	**(147)**	**.3%**	**(27 421)**	**50.6%**	**(27 568)**	**50.9%**	**(32 706)**	**-**	**(16.2%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**26 533**	**7 723**	**29.1%**	**15 593**	**58.8%**	**23 315**	**87.9%**	**(18 611)**	**13.1%**	**(183.8%)**
Cash/cash equivalents at the year begin:	9 203	1 235	13.4%	8 957	97.3%	1 235	13.4%	40 610	-	(77.9%)
Cash/cash equivalents at the year end:	**35 736**	**8 957**	**25.1%**	**24 550**	**68.7%**	**24 550**	**68.7%**	**21 999**	**15.0%**	**11.6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 630	17.7%	302	3.3%	1 014	11.0%	6 289	68.1%	9 235	2.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 717	28.5%	302	1.5%	276	1.4%	13 733	68.6%	20 028	6.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 060	1.6%	3 035	1.5%	3 077	1.6%	187 824	95.3%	196 996	62.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	530	1.4%	519	1.4%	499	1.3%	35 670	95.8%	37 217	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	518	1.4%	492	1.3%	477	1.3%	35 011	95.9%	36 499	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	77	.6%	75	.6%	86	.6%	13 193	98.2%	13 431	4.3%	-	-	-	-
Total By Income Source	**11 532**	**3.7%**	**4 725**	**1.5%**	**5 429**	**1.7%**	**291 720**	**93.1%**	**313 406**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	478	2.7%	412	2.4%	375	2.2%	16 133	92.7%	17 397	5.6%	-	-	-	-
Commercial	5 457	18.0%	773	2.6%	825	2.7%	23 198	76.7%	30 252	9.7%	-	-	-	-
Households	5 597	2.1%	3 541	1.3%	4 230	1.6%	252 389	95.0%	265 757	84.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**11 532**	**3.7%**	**4 725**	**1.5%**	**5 429**	**1.7%**	**291 720**	**93.1%**	**313 406**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	93	1.3%	6 909	98.7%	-	-	-	-	7 002	39.7%
Bulk Water	3 548	100.0%	-	-	-	-	-	-	3 548	20.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	223	14.5%	1 314	85.5%	-	-	-	-	1 536	8.7%
Other	2 509	45.1%	525	9.5%	798	14.4%	1 726	31.0%	5 558	31.5%
Total	**6 372**	**36.1%**	**8 748**	**49.6%**	**798**	**4.5%**	**1 726**	**9.8%**	**17 644**	**100.0%**

Contact Details

Municipal Manager	Vusimuzi Mpila	017 843 4065
Financial Manager	Mpumuzi Nhlabathi	

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**454 553**	**129 582**	**28.5%**	**113 546**	**25.0%**	**243 128**	**53.5%**	**94 202**	**49.0%**	**20.5%**
Property rates	48 055	15 373	32.0%	16 149	33.6%	31 522	65.6%	14 166	48.8%	14.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	166 247	43 829	26.4%	41 000	24.7%	84 829	51.0%	34 905	49.3%	17.5%
Service charges - water revenue	34 671	7 548	21.8%	3 503	10.1%	11 051	31.9%	5 127	42.8%	(31.7%)
Service charges - sanitation revenue	23 005	5 782	25.1%	5 838	25.4%	11 621	50.5%	4 835	57.0%	20.8%
Service charges - refuse revenue	20 438	5 268	25.8%	5 313	26.0%	10 581	51.8%	4 631	53.1%	14.7%
Service charges - other	11 150	481	4.3%	301	2.7%	783	7.0%	323	31.4%	(6.7%)
Rental of facilities and equipment	1 985	428	21.5%	465	23.5%	893	45.0%	443	45.4%	5.2%
Interest earned - external investments	500	171	34.2%	21	4.1%	192	38.3%	301	39.3%	(93.2%)
Interest earned - outstanding debtors	10 373	2 303	22.2%	1 727	16.7%	4 030	38.9%	2 997	37.8%	(42.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	990	48	4.8%	74	7.5%	122	12.3%	48	33.0%	54.6%
Licences and permits	2 397	-	-	992	41.4%	992	41.4%	952	43.2%	4.2%
Agency services	4 844	-	-	1 997	41.2%	1 997	41.2%	1 460	32.1%	36.8%
Transfers recognised - operational	127 110	47 905	37.7%	35 841	28.2%	83 746	65.9%	23 740	63.2%	51.0%
Other own revenue	2 004	188	9.4%	323	16.1%	511	25.5%	274	22.0%	17.9%
Gains on disposal of PPE	785	259	33.0%	-	-	259	33.0%	-	3.4%	-
Operating Expenditure	**541 965**	**91 235**	**16.8%**	**111 325**	**20.5%**	**202 561**	**37.4%**	**93 929**	**39.7%**	**18.5%**
Employee related costs	143 264	32 129	22.4%	32 781	22.9%	64 911	45.3%	30 918	43.6%	6.0%
Remuneration of councillors	10 649	2 536	23.8%	2 479	23.3%	5 015	47.1%	2 225	46.3%	11.4%
Debt impairment	60 546	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	39 080	-	-	-	-	-	-	11 693	176.8%	(100.0%)
Finance charges	5 759	-	-	-	-	-	-	-	-	-
Bulk purchases	117 138	32 925	28.1%	49 321	42.1%	82 246	70.2%	22 719	34.3%	117.1%
Other Materials	27 230	3 464	12.7%	4 346	16.0%	7 809	28.7%	1 472	-	195.2%
Contracted services	24 293	7 542	31.0%	6 587	27.1%	14 129	58.2%	6 405	55.9%	2.8%
Transfers and grants	34 983	-	-	-	-	-	-	-	-	-
Other expenditure	79 024	12 639	16.0%	15 811	20.0%	28 451	36.0%	18 496	43.4%	(14.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(87 412)**	**38 347**		**2 220**		**40 567**		**273**		
Transfers recognised - capital	-	-	-	2 700	-	2 700	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(87 412)**	**38 347**		**4 920**		**43 267**		**273**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(87 412)**	**38 347**		**4 920**		**43 267**		**273**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(87 412)**	**38 347**		**4 920**		**43 267**		**273**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(87 412)**	**38 347**		**4 920**		**43 267**		**273**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**101 269**	**11 057**	**10.9%**	**10 833**	**10.7%**	**21 890**	**21.6%**	**13 403**	**18.1%**	**(19.2%)**
National Government	78 757	11 057	14.0%	9 556	12.1%	20 613	26.2%	13 399	29.6%	(28.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	19 128	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**97 885**	**11 057**	**11.3%**	**9 556**	**9.8%**	**20 613**	**21.1%**	**13 399**	**19.1%**	**(28.7%)**
Borrowing	2 000	-	-	1 277	63.8%	1 277	63.8%	-	-	(100.0%)
Internally generated funds	400	-	-	-	-	-	-	4	.2%	(100.0%)
Public contributions and donations	984	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**101 269**	**11 057**	**10.9%**	**10 833**	**10.7%**	**21 890**	**21.6%**	**13 403**	**19.2%**	**(19.2%)**
Governance and Administration	**2 400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	2 400	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 939**	**-**	**-**	**-**	**-**	**-**	**-**	**2 137**	**52.3%**	**(100.0%)**
Community & Social Services	4 800	-	-	-	-	-	-	2 137	66.0%	(100.0%)
Sport And Recreation	1 139	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 631**	**3 920**	**12.4%**	**2 419**	**7.6%**	**6 338**	**20.0%**	**4 952**	**13.7%**	**(51.2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	31 631	3 920	12.4%	2 419	7.6%	6 338	20.0%	4 952	13.7%	(51.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**61 299**	**7 138**	**11.6%**	**8 414**	**13.7%**	**15 552**	**25.4%**	**6 313**	**23.4%**	**33.3%**
Electricity	24 984	6 001	24.0%	6 384	25.6%	12 385	49.6%	2 016	17.6%	216.7%
Water	30 000	194	.6%	309	1.0%	503	1.7%	4 298	31.7%	(92.8%)
Waste Water Management	6 315	942	14.9%	444	7.0%	1 387	22.0%	-	-	(100.0%)
Waste Management	-	-	-	1 277	-	1 277	-	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**377 868**	**133 570**	**35.3%**	**116 246**	**30.8%**	**249 816**	**66.1%**	**128 472**	**60 498.9%**	**(9.5%)**
Ratepayers and other	**189 565**	**83 191**	**43.9%**	**75 957**	**40.1%**	**159 148**	**84.0%**	**72 548**	**46 519.1%**	**4.7%**
Government - operating	115 576	47 905	41.4%	38 541	33.3%	86 446	74.8%	23 740	65 115.5%	62.3%
Government - capital	63 828	-	-	-	-	-	-	28 886	-	(100.0%)
Interest	8 899	2 474	27.8%	1 748	19.6%	4 222	47.4%	3 297	75 632.7%	(47.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(423 025)**	**(95 732)**	**22.6%**	**(115 250)**	**27.2%**	**(210 982)**	**49.9%**	**(90 776)**	**36 313.7%**	**27.0%**
Suppliers and employees	(400 812)	(95 732)	23.9%	(115 250)	28.8%	(210 982)	52.6%	(90 776)	40 853.6%	27.0%
Finance charges	(485)	-	-	-	-	-	-	-	-	-
Transfers and grants	(21 728)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(45 157)**	**37 838**	**(83.8%)**	**996**	**(2.2%)**	**38 834**	**(86.0%)**	**37 696**	**(424 371.6%)**	**(97.4%)**
Cash Flow from Investing Activities										
Receipts	**10 075**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 724.8%**	**-**
Proceeds on disposal of PPE	10 075	-	-	-	-	-	-	-	2 724.8%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(66 228)**	**(11 057)**	**16.7%**	**(7 344)**	**11.1%**	**(18 401)**	**27.8%**	**(16 911)**	**41 319.6%**	**(56.6%)**
Capital assets	(66 228)	(11 057)	16.7%	(7 344)	11.1%	(18 401)	27.8%	(16 911)	41 319.6%	(56.6%)
Net Cash from/(used) Investing Activities	**(56 153)**	**(11 057)**	**19.7%**	**(7 344)**	**13.1%**	**(18 401)**	**32.8%**	**(16 911)**	**70 970.1%**	**(56.6%)**
Cash Flow from Financing Activities										
Receipts	**2 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(3 462)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(3 462)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 462)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(102 772)**	**26 781**	**(26.1%)**	**(6 348)**	**6.2%**	**20 433**	**(19.9%)**	**20 785**	**(111 956.3%)**	**(130.5%)**
Cash/cash equivalents at the year begin:	-	(5 861)	-	20 920	-	(5 861)	-	34 788	-	(39.9%)
Cash/cash equivalents at the year end:	**(102 772)**	**20 920**	**(20.4%)**	**14 572**	**(14.2%)**	**14 572**	**(14.2%)**	**55 573**	**(89 565.2%)**	**(73.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 102	9.2%	795	1.8%	763	1.7%	38 723	87.2%	44 383	15.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	14 305	26.8%	1 586	3.0%	1 367	2.6%	36 125	67.7%	53 381	18.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 677	15.8%	1 321	3.1%	1 051	2.5%	33 175	78.6%	42 223	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 317	6.6%	639	1.8%	592	1.7%	31 587	89.9%	35 135	12.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 027	6.4%	486	1.5%	443	1.4%	28 631	90.6%	31 586	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 208	2.0%	546	.9%	758	1.2%	59 296	95.9%	61 808	21.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	874	5.8%	597	4.0%	494	3.3%	13 024	86.9%	14 990	5.3%	-	-	-	-
Total By Income Source	**31 509**	**11.1%**	**5 969**	**2.1%**	**5 467**	**1.9%**	**240 561**	**84.9%**	**283 506**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 358	32.2%	188	4.4%	186	4.4%	2 491	59.0%	4 223	1.5%	-	-	-	-
Commercial	13 386	30.2%	1 369	3.1%	1 172	2.6%	28 372	64.0%	44 299	15.6%	-	-	-	-
Households	13 905	6.5%	3 687	1.7%	3 454	1.6%	194 075	90.2%	215 120	75.9%	-	-	-	-
Other	2 860	14.4%	725	3.7%	655	3.3%	15 623	78.7%	19 864	7.0%	-	-	-	-
Total By Customer Group	**31 509**	**11.1%**	**5 969**	**2.1%**	**5 467**	**1.9%**	**240 561**	**84.9%**	**283 506**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	9 802	22.3%	11 106	25.3%	10 912	24.8%	12 147	27.6%	43 967	23.0%
Bulk Water	-	-	2 938	2.1%	5 099	3.6%	134 271	94.4%	142 307	74.4%
PAYE deductions	1 490	100.0%	-	-	-	-	-	-	1 490	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 988	100.0%	-	-	-	-	-	-	1 988	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 182	76.0%	119	7.6%	255	16.4%	-	-	1 556	.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**14 462**	**7.6%**	**14 163**	**7.4%**	**16 265**	**8.5%**	**146 417**	**76.5%**	**191 308**	**100.0%**

Contact Details

Municipal Manager	Mr M W Zungu	017 801 3753
Financial Manager	Ms T M Lengate	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**299 542**	**92 285**	**30.8%**	**74 760**	**25.0%**	**167 044**	**55.8%**	**49 379**	**47.1%**	**51.4%**
Property rates	25 222	5 283	20.9%	5 174	20.5%	10 457	41.5%	4 747	31.0%	9.0%
Property rates - penalties and collection charges	-	51	-	23	-	74	-	25	-	(9.5%)
Service charges - electricity revenue	85 090	20 100	23.6%	19 972	23.5%	40 072	47.1%	17 579	45.4%	13.6%
Service charges - water revenue	14 863	2 558	17.2%	2 164	14.6%	4 722	31.8%	2 601	42.6%	(16.8%)
Service charges - sanitation revenue	6 047	1 396	23.1%	1 446	23.9%	2 842	47.0%	1 361	34.8%	6.2%
Service charges - refuse revenue	10 324	1 773	17.2%	1 787	17.3%	3 560	34.5%	1 684	49.9%	6.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	525	117	22.4%	115	21.9%	232	44.3%	117	16.3%	(1.7%)
Interest earned - external investments	1 880	474	25.2%	878	46.7%	1 352	71.9%	311	64.3%	182.3%
Interest earned - outstanding debtors	11 576	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 167	183	15.7%	84	7.2%	267	22.9%	245	49.7%	(65.7%)
Licences and permits	26	17	63.8%	-	-	17	63.8%	-	9.4%	-
Agency services	5 800	3 101	53.5%	-	-	3 101	53.5%	960	-	(100.0%)
Transfers recognised - operational	115 106	50 690	44.0%	36 979	32.1%	87 669	76.2%	15 910	56.1%	132.4%
Other own revenue	21 917	6 540	29.8%	6 053	27.6%	12 593	57.5%	2 593	93.8%	133.4%
Gains on disposal of PPE	-	2	-	86	-	87	-	1 246	66.1%	(93.1%)
Operating Expenditure	**373 274**	**65 705**	**17.6%**	**59 368**	**15.9%**	**125 073**	**33.5%**	**58 759**	**42.5%**	**1.0%**
Employee related costs	88 182	22 242	25.2%	23 375	26.5%	45 617	51.7%	19 755	47.9%	18.3%
Remuneration of councillors	10 333	2 736	26.5%	2 901	28.1%	5 638	54.6%	2 794	45.5%	3.9%
Debt impairment	15 491	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	69 183	-	-	-	-	-	-	-	-	-
Finance charges	1 940	-	-	-	-	-	-	1	-	(100.0%)
Bulk purchases	65 628	19 013	29.0%	15 050	22.9%	34 064	51.9%	15 894	45.5%	(5.3%)
Other Materials	1 393	2 115	151.8%	3 733	268.0%	5 849	419.9%	2 830	18.6%	31.9%
Contracted services	16 124	7 989	49.5%	3 230	20.0%	11 219	69.6%	7 337	143.5%	(56.0%)
Transfers and grants	18 455	1 578	8.6%	1 776	9.6%	3 354	18.2%	1 768	16.7%	.4%
Other expenditure	86 545	10 031	11.6%	9 302	10.7%	19 333	22.3%	8 361	33.0%	11.2%
Loss on disposal of PPE	-	-	-	1	-	1	-	19	-	(96.6%)
Surplus/(Deficit)	**(73 732)**	**26 580**		**15 392**		**41 971**		**(9 380)**		
Transfers recognised - capital	65 623	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	24 800	-	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**16 691**	**26 580**		**15 392**		**41 971**		**(9 380)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 691**	**26 580**		**15 392**		**41 971**		**(9 380)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 691**	**26 580**		**15 392**		**41 971**		**(9 380)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 691**	**26 580**		**15 392**		**41 971**		**(9 380)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**102 668**	**7 122**	**6.9%**	**21 349**	**20.8%**	**28 470**	**27.7%**	**1 611**	**2.6%**	**1 225.3%**
National Government	65 623	6 417	9.8%	21 115	32.2%	27 532	42.0%	189	.2%	11 055.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	24 800	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**90 423**	**6 417**	**7.1%**	**21 115**	**23.4%**	**27 532**	**30.4%**	**189**	**.2%**	**11 055.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 245	705	5.8%	234	1.9%	939	7.7%	1 422	15.4%	(83.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**102 668**	**7 122**	**6.9%**	**21 349**	**20.8%**	**28 470**	**27.7%**	**1 611**	**2.6%**	**1 225.3%**
Governance and Administration	**3 190**	**690**	**21.6%**	**161**	**5.0%**	**851**	**26.7%**	**426**	**14.6%**	**(62.2%)**
Executive & Council	-	1	-	11	-	11	-	-	-	(100.0%)
Budget & Treasury Office	260	9	3.3%	122	46.8%	130	50.1%	189	4.9%	(35.7%)
Corporate Services	2 930	681	23.2%	29	1.0%	710	24.2%	237	83.8%	(87.8%)
Community and Public Safety	**1 030**	**14**	**1.4%**	**-**	**-**	**14**	**1.4%**	**91**	**19.8%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 030	14	1.4%	-	-	14	1.4%	91	19.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35 200**	**2 179**	**6.2%**	**5 971**	**17.0%**	**8 150**	**23.2%**	**1 094**	**12.5%**	**446.0%**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	35 200	2 179	6.2%	5 971	17.0%	8 150	23.2%	1 094	13.6%	446.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**63 248**	**4 238**	**6.7%**	**15 216**	**24.1%**	**19 454**	**30.8%**	**-**	**.2%**	**(100.0%)**
Electricity	-	-	-	3 540	-	3 540	-	-	-	(100.0%)
Water	28 048	1 756	6.3%	9 489	33.8%	11 245	40.1%	-	.5%	(100.0%)
Waste Water Management	34 000	2 482	7.3%	2 187	6.4%	4 669	13.7%	-	-	(100.0%)
Waste Management	1 200	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**288 149**	**96 619**	**33.5%**	**100 961**	**35.0%**	**197 580**	**68.6%**	**73 666**	**47.0%**	**37.1%**
Ratepayers and other	**105 540**	**38 918**	**36.9%**	**36 818**	**34.9%**	**75 736**	**71.8%**	**33 044**	**43.1%**	**11.4%**
Government - operating	115 106	49 352	42.9%	36 393	31.6%	85 745	74.5%	15 809	55.9%	130.2%
Government - capital	65 623	7 875	12.0%	26 873	41.0%	34 748	53.0%	24 502	43.7%	9.7%
Interest	1 880	474	25.2%	878	46.7%	1 352	71.9%	311	64.3%	182.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(287 230)**	**(67 412)**	**23.5%**	**(77 619)**	**27.0%**	**(145 031)**	**50.5%**	**(60 643)**	**51.6%**	**28.0%**
Suppliers and employees	(266 835)	(65 834)	24.7%	(75 843)	28.4%	(141 677)	53.1%	(58 882)	54.2%	28.8%
Finance charges	(1 940)	-	-	-	-	-	-	-	-	-
Transfers and grants	(18 455)	(1 578)	8.5%	(1 776)	9.6%	(3 353)	18.2%	(1 761)	16.6%	.8%
Net Cash from/(used) Operating Activities	**919**	**29 208**	**3 178.2%**	**23 342**	**2 540.0%**	**52 550**	**5 718.2%**	**13 022**	**36.0%**	**79.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**2**	**-**	**259**	**-**	**261**	**-**	**1 246**	**8.4%**	**(79.2%)**
Proceeds on disposal of PPE	-	2	-	259	-	261	-	1 246	8.4%	(79.2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(73 975)**	**(6 623)**	**9.0%**	**(21 349)**	**28.9%**	**(27 972)**	**37.8%**	**(12 328)**	**142.9%**	**73.2%**
Capital assets	(73 975)	(6 623)	9.0%	(21 349)	28.9%	(27 972)	37.8%	(12 328)	142.9%	73.2%
Net Cash from/(used) Investing Activities	**(73 975)**	**(6 622)**	**9.0%**	**(21 089)**	**28.5%**	**(27 711)**	**37.5%**	**(11 081)**	**(919.9%)**	**90.3%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 374)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**115.6%**	**-**
Repayment of borrowing	(1 374)	-	-	-	-	-	-	-	115.6%	-
Net Cash from/(used) Financing Activities	**(1 374)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**126.3%**	**-**
Net Increase/(Decrease) in cash held	**(74 430)**	**22 586**	**(30.3%)**	**2 253**	**(3.0%)**	**24 839**	**(33.4%)**	**1 941**	**17.2%**	**16.1%**
Cash/cash equivalents at the year begin:	83 299	1 078	1.3%	23 664	28.4%	1 078	1.3%	60 299	1 578.6%	(60.8%)
Cash/cash equivalents at the year end:	**8 869**	**23 664**	**266.8%**	**25 917**	**292.2%**	**25 917**	**292.2%**	**62 240**	**58.0%**	**(58.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	605	3.5%	660	3.8%	421	2.4%	15 549	90.2%	17 234	15.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 078	15.2%	1 183	8.6%	579	4.2%	9 865	72.0%	13 706	12.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 426	5.4%	1 062	4.0%	863	3.3%	23 065	87.3%	26 417	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	350	2.8%	300	2.4%	248	2.0%	11 790	92.9%	12 687	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	567	2.7%	510	2.4%	479	2.3%	19 385	92.6%	20 941	18.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	2.6%	31	2.6%	20	1.6%	1 148	93.2%	1 232	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 452	100.0%	1 452	1.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 677	8.7%	985	5.1%	393	2.0%	16 265	84.2%	19 320	17.1%	-	-	-	-
Total By Income Source	**6 735**	**6.0%**	**4 731**	**4.2%**	**3 004**	**2.7%**	**98 518**	**87.2%**	**112 989**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	170	(7.6%)	147	(6.6%)	125	(5.6%)	(2 667)	119.9%	(2 224)	(2.0%)	-	-	-	-
Commercial	2 944	19.8%	1 351	9.1%	653	4.4%	9 900	66.7%	14 847	13.1%	-	-	-	-
Households	2 739	3.3%	2 538	3.0%	1 867	2.2%	77 101	91.5%	84 245	74.6%	-	-	-	-
Other	881	5.5%	695	4.3%	359	2.2%	14 185	88.0%	16 121	14.3%	-	-	-	-
Total By Customer Group	**6 735**	**6.0%**	**4 731**	**4.2%**	**3 004**	**2.7%**	**98 518**	**87.2%**	**112 989**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	24 363	100.0%	-	-	-	-	-	-	24 363	83.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 126	100.0%	-	-	-	-	-	-	1 126	3.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 454	100.0%	-	-	-	-	-	-	1 454	5.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 138	100.0%	-	-	-	-	-	-	1 138	3.9%
Auditor-General	946	100.0%	-	-	-	-	-	-	946	3.2%
Other	172	100.0%	-	-	-	-	-	-	172	.6%
Total	**29 199**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**29 199**	**100.0%**

Contact Details

Municipal Manager	Absy Mahlangu	017 826 8101
Financial Manager	Mr TD Mabuya	017 826 8157

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**197 838**	**69 805**	**35.3%**	**62 029**	**31.4%**	**131 833**	**66.6%**	**30 060**	**47.1%**	**106.4%**
Property rates	17 889	5 629	31.5%	5 713	31.9%	11 342	63.4%	3 987	56.3%	43.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	13 452	-	11 180	-	24 632	-	8 756	51.0%	27.7%
Service charges - water revenue	12 698	6 433	50.7%	2 969	23.4%	9 402	74.0%	8 356	142.3%	(64.5%)
Service charges - sanitation revenue	10 974	2 777	25.3%	2 773	25.3%	5 549	50.6%	2 578	50.5%	7.5%
Service charges - refuse revenue	6 269	2 803	44.7%	2 793	44.5%	5 595	89.3%	2 441	78.6%	14.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	41 170	8	-	10	-	18	-	162	96.6%	(93.8%)
Interest earned - external investments	2 375	280	11.8%	666	28.0%	946	39.8%	275	55.0%	141.8%
Interest earned - outstanding debtors	10 440	2 792	26.7%	3 319	31.8%	6 111	58.5%	2 314	40.4%	43.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	206	62	30.0%	45	22.1%	107	52.1%	74	121.7%	(38.3%)
Licences and permits	1	-	-	-	-	-	-	953	25.7%	(100.0%)
Agency services	3 006	3 594	119.6%	5 008	166.6%	8 603	286.2%	-	-	(100.0%)
Transfers recognised - operational	91 143	31 485	34.5%	27 241	29.9%	58 726	64.4%	-	40.6%	(100.0%)
Other own revenue	1 656	491	29.6%	311	18.8%	801	48.4%	161	1.7%	92.8%
Gains on disposal of PPE	11	-	-	-	-	-	-	3	-	(100.0%)
Operating Expenditure	**242 022**	**37 410**	**15.5%**	**44 457**	**18.4%**	**81 867**	**33.8%**	**41 515**	**33.6%**	**7.1%**
Employee related costs	69 556	16 363	23.5%	16 527	23.8%	32 890	47.3%	15 873	50.5%	4.1%
Remuneration of councillors	7 850	1 567	20.0%	1 428	18.2%	2 995	38.2%	1 915	54.4%	(25.4%)
Debt impairment	27 259	426	1.6%	393	1.4%	819	3.0%	17	.1%	2 266.5%
Depreciation and asset impairment	15 506	-	-	-	-	-	-	-	-	-
Finance charges	657	-	-	-	-	-	-	-	-	-
Bulk purchases	45 806	8 300	18.1%	6 491	14.2%	14 792	32.3%	6 945	45.5%	(6.5%)
Other Materials	23	-	-	-	-	-	-	3 209	-	(100.0%)
Contracted services	8 451	1 209	14.3%	2 362	28.0%	3 572	42.3%	1 016	-	132.5%
Transfers and grants	19 960	580	2.9%	3 221	16.1%	3 801	19.0%	1 381	13.6%	133.3%
Other expenditure	46 954	8 954	19.1%	14 035	29.9%	22 989	49.0%	11 159	23.3%	25.8%
Loss on disposal of PPE	-	11	-	-	-	11	-	-	-	-
Surplus/(Deficit)	**(44 184)**	**32 395**		**17 571**		**49 966**		**(11 455)**		
Transfers recognised - capital	-	4 670	-	7 170	-	11 840	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(44 184)**	**37 065**		**24 741**		**61 806**		**(11 455)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(44 184)**	**37 065**		**24 741**		**61 806**		**(11 455)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(44 184)**	**37 065**		**24 741**		**61 806**		**(11 455)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(44 184)**	**37 065**		**24 741**		**61 806**		**(11 455)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**29 331**	**2 172**	**7.4%**	**7 170**	**24.4%**	**9 342**	**31.9%**	**4 444**	**18.7%**	**61.3%**
National Government	29 331	2 172	7.4%	7 170	24.4%	9 342	31.9%	4 444	18.7%	61.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 331**	**2 172**	**7.4%**	**7 170**	**24.4%**	**9 342**	**31.9%**	**4 444**	**18.7%**	**61.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**29 331**	**2 172**	**7.4%**	**7 170**	**24.4%**	**9 342**	**31.9%**	**4 444**	**18.7%**	**61.3%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**29**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	29	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**279**	**-**	**26**	**-**	**305**	**-**	**1 922**	**38.7%**	**(98.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	279	-	26	-	305	-	1 922	38.7%	(98.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 331**	**1 893**	**6.5%**	**7 144**	**24.4%**	**9 037**	**30.8%**	**2 493**	**14.4%**	**186.6%**
Electricity	4 497	284	6.3%	899	20.0%	1 183	26.3%	1 338	47.8%	(32.8%)
Water	10 617	607	5.7%	3 499	33.0%	4 106	38.7%	852	10.8%	310.9%
Waste Water Management	14 217	1 002	7.0%	2 746	19.3%	3 748	26.4%	304	10.0%	804.5%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**186 253**	**72 769**	**39.1%**	**73 558**	**39.5%**	**146 328**	**78.6%**	**30 049**	**46.0%**	**144.8%**
Ratepayers and other	**63 403**	**35 246**	**55.6%**	**30 802**	**48.6%**	**66 048**	**104.2%**	**27 460**	**69.6%**	**12.2%**
Government - operating	91 143	31 322	34.4%	24 942	27.4%	56 264	61.7%	-	40.6%	(100.0%)
Government - capital	29 331	3 129	10.7%	13 829	47.1%	16 958	57.8%	-	-	(100.0%)
Interest	2 376	3 072	129.3%	3 985	167.7%	7 057	297.0%	2 589	70.3%	53.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(195 781)**	**(36 582)**	**18.7%**	**(43 886)**	**22.4%**	**(80 469)**	**41.1%**	**(40 713)**	**41.3%**	**7.8%**
Suppliers and employees	(175 168)	(36 393)	20.8%	(40 844)	23.3%	(77 236)	44.1%	(39 323)	43.7%	3.9%
Finance charges	(657)	-	-	-	-	-	-	-	-	-
Transfers and grants	(19 956)	(190)	.9%	(3 043)	15.2%	(3 232)	16.2%	(1 390)	13.7%	118.9%
Net Cash from/(used) Operating Activities	**(9 528)**	**36 187**	**(379.8%)**	**29 672**	**(311.4%)**	**65 859**	**(691.2%)**	**(10 663)**	**132.9%**	**(378.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	3	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(27 864)**	**(531)**	**1.9%**	**(7 170)**	**25.7%**	**(7 701)**	**27.6%**	**-**	**-**	**(100.0%)**
Capital assets	(27 864)	(531)	1.9%	(7 170)	25.7%	(7 701)	27.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(27 864)**	**(531)**	**1.9%**	**(7 170)**	**25.7%**	**(7 701)**	**27.6%**	**3**	**-**	**(255 438.4%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(37 392)**	**35 656**	**(95.4%)**	**22 502**	**(60.2%)**	**58 158**	**(155.5%)**	**(10 661)**	**(61.8%)**	**(311.1%)**
Cash/cash equivalents at the year begin:	57 507	7 773	13.5%	43 429	75.5%	7 773	13.5%	24 268	-	79.0%
Cash/cash equivalents at the year end:	**20 115**	**43 429**	**215.9%**	**65 931**	**327.8%**	**65 931**	**327.8%**	**13 608**	**206.3%**	**384.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 098	2.6%	598	1.4%	570	1.4%	39 455	94.6%	41 721	23.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 310	15.8%	1 347	9.2%	1 332	9.1%	9 636	65.9%	14 624	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 358	7.1%	1 069	5.6%	919	4.8%	15 668	82.4%	19 014	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	857	8.2%	721	6.9%	652	6.3%	8 188	78.6%	10 418	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	851	3.6%	709	3.0%	638	2.7%	21 682	90.8%	23 880	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 167	3.1%	1 042	2.8%	1 074	2.9%	34 066	91.2%	37 349	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	380	1.4%	(173)	(.6%)	448	1.6%	27 401	97.7%	28 057	16.0%	-	-	-	-
Total By Income Source	**8 021**	**4.6%**	**5 313**	**3.0%**	**5 633**	**3.2%**	**156 096**	**89.2%**	**175 064**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	362	7.0%	(14)	(.3%)	503	9.7%	4 310	83.5%	5 161	2.9%	-	-	-	-
Commercial	299	3.5%	353	4.2%	261	3.1%	7 515	89.2%	8 427	4.8%	-	-	-	-
Households	6 635	4.4%	4 675	3.1%	4 358	2.9%	135 174	89.6%	150 842	86.2%	-	-	-	-
Other	725	6.8%	299	2.8%	511	4.8%	9 098	85.6%	10 633	6.1%	-	-	-	-
Total By Customer Group	**8 021**	**4.6%**	**5 313**	**3.0%**	**5 633**	**3.2%**	**156 096**	**89.2%**	**175 064**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 134	100.0%	-	-	-	-	-	-	2 134	29.1%
Bulk Water	8	100.0%	-	-	-	-	-	-	8	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 191	100.0%	-	-	-	-	-	-	5 191	70.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**7 334**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**7 334**	**100.0%**

Contact Details

Municipal Manager	Mr PB Malebye	017 734 6101
Financial Manager	Mr ZT Shongwe	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**449 343**	**84 682**	**18.8%**	**113 095**	**25.2%**	**197 777**	**44.0%**	**96 678**	**48.3%**	**17.0%**
Property rates	41 789	6 125	14.7%	9 612	23.0%	15 737	37.7%	(341)	23.7%	(2 921.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	208 700	27 465	13.2%	50 140	24.0%	77 605	37.2%	51 087	45.1%	(1.9%)
Service charges - water revenue	35 396	4 176	11.8%	10 187	28.8%	14 363	40.6%	8 657	53.8%	17.7%
Service charges - sanitation revenue	22 920	3 812	16.6%	5 776	25.2%	9 587	41.8%	5 430	48.2%	6.4%
Service charges - refuse revenue	13 031	1 425	10.9%	2 864	22.0%	4 289	32.9%	3 023	52.0%	(5.3%)
Service charges - other	-	9	-	-	-	9	-	-	-	-
Rental of facilities and equipment	792	160	20.2%	140	17.6%	300	37.8%	137	35.5%	1.9%
Interest earned - external investments	606	-	-	591	97.6%	591	97.6%	239	29.2%	147.4%
Interest earned - outstanding debtors	15 585	2 743	17.6%	4 288	27.5%	7 031	45.1%	2 318	32.0%	85.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 577	26	1.0%	111	4.3%	137	5.3%	18	6.0%	523.9%
Licences and permits	20 263	2 233	11.0%	1 740	8.6%	3 973	19.6%	232	6.2%	650.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	86 670	36 260	41.8%	27 143	31.3%	63 403	73.2%	25 534	72.0%	6.3%
Other own revenue	1 014	248	24.5%	504	49.7%	752	74.2%	344	54.3%	46.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**606 876**	**62 893**	**10.4%**	**91 760**	**15.1%**	**154 653**	**25.5%**	**86 867**	**53.9%**	**5.6%**
Employee related costs	105 956	17 827	16.8%	27 992	26.4%	45 819	43.2%	26 554	46.6%	5.4%
Remuneration of councillors	8 554	1 522	17.8%	2 334	27.3%	3 857	45.1%	2 263	49.9%	3.2%
Debt impairment	57 133	-	-	53	.1%	53	.1%	108	26.8%	(51.2%)
Depreciation and asset impairment	134 096	-	-	-	-	-	-	3 375	56.3%	(100.0%)
Finance charges	1 699	585	34.4%	-	-	585	34.4%	712	21.6%	(100.0%)
Bulk purchases	198 020	34 371	17.4%	37 221	18.8%	71 591	36.2%	32 433	32.3%	14.8%
Other Materials	2 916	297	10.2%	719	24.7%	1 015	34.8%	331	23.4%	117.1%
Contracted services	20 322	4 090	20.1%	8 744	43.0%	12 835	63.2%	7 516	68.8%	16.4%
Transfers and grants	20 290	564	2.8%	2 247	11.1%	2 810	13.9%	4 629	127.0%	(51.5%)
Other expenditure	57 890	3 638	6.3%	12 450	21.5%	16 088	27.8%	8 946	250.9%	39.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(157 533)**	**21 789**		**21 335**		**43 124**		**9 811**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(157 533)**	**21 789**		**21 335**		**43 124**		**9 811**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(157 533)**	**21 789**		**21 335**		**43 124**		**9 811**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(157 533)**	**21 789**		**21 335**		**43 124**		**9 811**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(157 533)**	**21 789**		**21 335**		**43 124**		**9 811**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**43 308**	**10 186**	**23.5%**	**13 688**	**31.6%**	**23 874**	**55.1%**	**7 380**	**32.4%**	**85.5%**
National Government	42 508	9 652	22.7%	12 888	30.3%	22 540	53.0%	6 501	35.3%	98.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 508**	**9 652**	**22.7%**	**12 888**	**30.3%**	**22 540**	**53.0%**	**6 501**	**35.3%**	**98.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	800	534	66.7%	800	100.0%	1 334	166.7%	879	21.1%	(9.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**43 308**	**10 186**	**23.5%**	**13 688**	**31.6%**	**23 874**	**55.1%**	**7 380**	**32.4%**	**85.5%**
Governance and Administration	**-**	**439**	**-**	**-**	**-**	**439**	**-**	**879**	**37.1%**	**(100.0%)**
Executive & Council	-	439	-	-	-	439	-	879	32.8%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**10 056**	**7 149**	**71.1%**	**6 199**	**61.6%**	**13 348**	**132.7%**	**1 545**	**11.8%**	**301.3%**
Community & Social Services	7 000	3 884	55.5%	4 594	65.6%	8 478	121.1%	-	-	(100.0%)
Sport And Recreation	3 056	3 265	106.8%	1 605	52.5%	4 871	159.4%	1 545	19.2%	3.9%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 000**	**406**	**20.3%**	**1 492**	**74.6%**	**1 898**	**94.9%**	**1 974**	**99.1%**	**(24.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 000	406	20.3%	1 492	74.6%	1 898	94.9%	1 974	99.1%	(24.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**31 252**	**2 193**	**7.0%**	**5 996**	**19.2%**	**8 189**	**26.2%**	**2 982**	**20.3%**	**101.1%**
Electricity	2 200	389	17.7%	-	-	389	17.7%	159	6.7%	(100.0%)
Water	10 052	-	-	3 544	35.3%	3 544	35.3%	-	-	(100.0%)
Waste Water Management	19 000	500	2.6%	1 921	10.1%	2 421	12.7%	857	30.2%	124.1%
Waste Management	-	1 304	-	531	-	1 835	-	1 966	46.4%	(73.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**425 374**	**123 735**	**29.1%**	**141 279**	**33.2%**	**265 014**	**62.3%**	**113 602**	**49.3%**	**24.4%**
Ratepayers and other	**284 208**	**81 725**	**28.8%**	**94 979**	**33.4%**	**176 705**	**62.2%**	**67 046**	**39.4%**	**41.7%**
Government - operating	86 670	36 260	41.8%	27 143	31.3%	63 403	73.2%	25 534	74.6%	6.3%
Government - capital	42 508	5 198	12.2%	17 778	41.8%	22 976	54.1%	19 292	89.4%	(7.8%)
Interest	11 988	552	4.6%	1 379	11.5%	1 931	16.1%	1 730	21.8%	(20.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(394 248)**	**(116 682)**	**29.6%**	**(120 612)**	**30.6%**	**(237 294)**	**60.2%**	**(111 489)**	**68.5%**	**8.2%**
Suppliers and employees	(390 240)	(116 682)	29.9%	(120 612)	30.9%	(237 294)	60.8%	(110 891)	69.2%	8.8%
Finance charges	(1 716)	-	-	-	-	-	-	(379)	11.5%	(100.0%)
Transfers and grants	(2 292)	-	-	-	-	-	-	(220)	49.5%	(100.0%)
Net Cash from/(used) Operating Activities	**31 126**	**7 053**	**22.7%**	**20 667**	**66.4%**	**27 721**	**89.1%**	**2 113**	**7.8%**	**878.2%**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(43 308)**	**(10 163)**	**23.5%**	**(13 862)**	**32.0%**	**(24 026)**	**55.5%**	**(6 734)**	**42.1%**	**105.9%**
Capital assets	(43 308)	(10 163)	23.5%	(13 862)	32.0%	(24 026)	55.5%	(6 734)	42.1%	105.9%
Net Cash from/(used) Investing Activities	**(43 308)**	**(10 163)**	**23.5%**	**(13 862)**	**32.0%**	**(24 026)**	**55.5%**	**(6 734)**	**42.1%**	**105.9%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(1 000)**	**(585)**	**58.5%**	**-**	**-**	**(585)**	**58.5%**	**(608)**	**-**	**(100.0%)**
Repayment of borrowing	(1 000)	(585)	58.5%	-	-	(585)	58.5%	(608)	-	(100.0%)
Net Cash from/(used) Financing Activities	**(1 000)**	**(585)**	**58.5%**	**-**	**-**	**(585)**	**58.5%**	**(608)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(13 182)**	**(3 694)**	**28.0%**	**6 805**	**(51.6%)**	**3 110**	**(23.6%)**	**(5 229)**	**(5.0%)**	**(230.1%)**
Cash/cash equivalents at the year begin:	36 708	26 809	73.0%	23 115	63.0%	26 809	73.0%	3 141	100.0%	635.8%
Cash/cash equivalents at the year end:	**23 526**	**23 115**	**98.3%**	**29 920**	**127.2%**	**29 920**	**127.2%**	**(2 088)**	**(1.7%)**	**(1 533.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 034	4.6%	2 260	3.5%	3 517	5.4%	56 572	86.5%	65 382	17.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	18 484	34.7%	4 840	9.1%	2 155	4.0%	27 786	52.2%	53 265	14.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 184	4.3%	2 401	3.2%	20 443	27.6%	47 909	64.8%	73 937	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 610	4.0%	1 129	2.8%	1 054	2.6%	36 224	90.5%	40 017	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	977	3.9%	778	3.1%	677	2.7%	22 453	90.2%	24 885	6.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 542	2.1%	1 499	2.1%	1 467	2.0%	67 810	93.8%	72 318	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 108	7.2%	1 087	2.5%	908	2.1%	37 901	88.1%	43 004	11.5%	-	-	-	-
Total By Income Source	**31 939**	**8.6%**	**13 995**	**3.8%**	**30 220**	**8.1%**	**296 655**	**79.6%**	**372 809**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 348	59.2%	1 527	8.7%	645	3.7%	4 962	28.4%	17 482	4.7%	-	-	-	-
Commercial	10 776	25.9%	2 660	6.4%	3 337	8.0%	24 865	59.7%	41 638	11.2%	-	-	-	-
Households	9 287	3.2%	7 748	2.6%	25 154	8.6%	251 427	85.6%	293 616	78.8%	-	-	-	-
Other	1 528	7.6%	2 060	10.3%	1 084	5.4%	15 400	76.7%	20 073	5.4%	-	-	-	-
Total By Customer Group	**31 939**	**8.6%**	**13 995**	**3.8%**	**30 220**	**8.1%**	**296 655**	**79.6%**	**372 809**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	15 600	11.6%	15 485	11.5%	15 571	11.5%	88 220	65.4%	134 876	55.7%
Bulk Water	4 332	5.5%	-	-	-	-	74 344	94.5%	78 677	32.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 681	5.9%	2 053	7.2%	1 767	6.2%	23 069	80.7%	28 569	11.8%
Total	**21 613**	**8.9%**	**17 538**	**7.2%**	**17 337**	**7.2%**	**185 633**	**76.7%**	**242 121**	**100.0%**

Contact Details

Municipal Manager	J Sindane	017 712 9613
Financial Manager	J M Mokgatsi (acting)	017 712 9613

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**144 145**	**46 797**	**32.5%**	**32 995**	**22.9%**	**79 792**	**55.4%**	**61 725**	**53.7%**	**(46.5%)**
Property rates	12 552	4 172	33.2%	3 813	30.4%	7 985	63.6%	14 996	184.4%	(74.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	5 639	-	(100.0%)
Service charges - electricity revenue	48 490	7 075	14.6%	9 348	19.3%	16 423	33.9%	16 577	49.9%	(43.6%)
Service charges - water revenue	12 315	6 435	52.3%	4 712	38.3%	11 147	90.5%	9 507	55.3%	(50.4%)
Service charges - sanitation revenue	10 200	4 241	41.6%	2 957	29.0%	7 198	70.6%	5 589	67.3%	(47.1%)
Service charges - refuse revenue	3 866	5 343	138.2%	4 713	121.9%	10 056	260.1%	4 291	120.8%	9.8%
Service charges - other	-	364	-	1 798	-	2 161	-	142	-	1 166.5%
Rental of facilities and equipment	175	7	4.2%	58	33.0%	65	37.2%	211	-	(72.7%)
Interest earned - external investments	72	8	10.9%	41	56.3%	48	67.2%	-	-	(100.0%)
Interest earned - outstanding debtors	2 520	204	8.1%	749	29.7%	953	37.8%	63	2.5%	1 087.4%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	283	77	27.0%	80	28.4%	157	55.4%	139	60.5%	(42.3%)
Licences and permits	-	605	-	390	-	995	-	1 972	-	(80.2%)
Agency services	2 431	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	49 499	18 250	36.9%	300	.6%	18 550	37.5%	-	-	(100.0%)
Other own revenue	1 742	17	1.0%	4 037	231.8%	4 054	232.7%	2 598	276.2%	55.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**207 832**	**28 465**	**13.7%**	**28 965**	**13.9%**	**57 430**	**27.6%**	**58 585**	**57.8%**	**(50.6%)**
Employee related costs	43 732	9 921	22.7%	10 197	23.3%	20 118	46.0%	18 174	63.5%	(43.9%)
Remuneration of councillors	5 265	-	-	639	12.1%	639	12.1%	2 919	103.4%	(78.1%)
Debt impairment	32 006	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	33 000	-	-	-	-	-	-	-	-	-
Finance charges	312	-	-	226	72.3%	226	72.3%	1 470	908.3%	(84.7%)
Bulk purchases	49 800	4 744	9.5%	7 487	15.0%	12 231	24.6%	13 251	55.0%	(43.5%)
Other Materials	-	136	-	25	-	161	-	556	-	(95.6%)
Contracted services	10 530	720	6.8%	1 840	17.5%	2 560	24.3%	1 849	74.6%	(.5%)
Transfers and grants	8 912	86	1.0%	-	-	86	1.0%	138	-	(100.0%)
Other expenditure	24 275	12 857	53.0%	8 552	35.2%	21 409	88.2%	20 228	66.7%	(57.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(63 687)**	**18 332**		**4 029**		**22 362**		**3 141**		
Transfers recognised - capital	32 267	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	26 065	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(5 355)**	**18 332**		**4 029**		**22 362**		**3 141**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(5 355)**	**18 332**		**4 029**		**22 362**		**3 141**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(5 355)**	**18 332**		**4 029**		**22 362**		**3 141**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(5 355)**	**18 332**		**4 029**		**22 362**		**3 141**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**58 332**	**1 855**	**3.2%**	**5 312**	**9.1%**	**7 166**	**12.3%**	**3 217**	**17.5%**	**65.1%**
National Government	28 530	1 855	6.5%	5 312	18.6%	7 166	25.1%	-	-	(100.0%)
Provincial Government	3 737	-	-	-	-	-	-	3 138	-	(100.0%)
District Municipality	13 565	-	-	-	-	-	-	-	-	-
Other transfers and grants	12 500	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 332**	**1 855**	**3.2%**	**5 312**	**9.1%**	**7 166**	**12.3%**	**3 138**	**16.7%**	**69.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	79	-	(100.0%)
Capital Expenditure Standard Classification	**58 332**	**1 855**	**3.2%**	**5 312**	**9.1%**	**7 166**	**12.3%**	**3 217**	**17.5%**	**65.1%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**79**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	51	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	28	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 625**	**540**	**14.9%**	**-**	**-**	**540**	**14.9%**	**-**	**-**	**-**
Community & Social Services	3 625	540	14.9%	-	-	540	14.9%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 737**	**1 184**	**5.2%**	**1 200**	**5.3%**	**2 384**	**10.5%**	**1 631**	**38.7%**	**(26.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	22 737	1 184	5.2%	1 200	5.3%	2 384	10.5%	1 631	38.7%	(26.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**31 970**	**131**	**.4%**	**4 111**	**12.9%**	**4 242**	**13.3%**	**1 506**	**11.4%**	**172.9%**
Electricity	3 660	37	1.0%	1 352	37.0%	1 390	38.0%	1 506	207.5%	(10.2%)
Water	15 160	-	-	-	-	-	-	-	-	-
Waste Water Management	9 200	94	1.0%	510	5.5%	603	6.6%	-	-	(100.0%)
Waste Management	3 950	-	-	2 249	56.9%	2 249	56.9%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**132 732**	**41 645**	**31.4%**	**45 083**	**34.0%**	**86 728**	**65.3%**	**39 071**	**52.5%**	**15.4%**
Ratepayers and other	**61 156**	**19 977**	**32.7%**	**22 020**	**36.0%**	**41 997**	**68.7%**	**14 787**	**41.7%**	**48.9%**
Government - operating	49 499	19 792	40.0%	14 781	29.9%	34 573	69.8%	14 925	74.8%	(1.0%)
Government - capital	20 593	1 771	8.6%	8 191	39.8%	9 962	48.4%	9 345	46.2%	(12.3%)
Interest	1 483	105	7.1%	91	6.1%	196	13.2%	15	.9%	507.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(140 639)**	**(40 459)**	**28.8%**	**(37 351)**	**26.6%**	**(77 809)**	**55.3%**	**(25 402)**	**57.9%**	**47.0%**
Suppliers and employees	(131 727)	(40 423)	30.7%	(37 211)	28.2%	(77 634)	58.9%	(25 402)	57.9%	46.5%
Finance charges	-	(36)	-	(140)	-	(175)	-	-	-	(100.0%)
Transfers and grants	(8 912)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(7 907)**	**1 186**	**(15.0%)**	**7 732**	**(97.8%)**	**8 919**	**(112.8%)**	**13 669**	**40.7%**	**(43.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(20 593)**	**(1 855)**	**9.0%**	**(5 413)**	**26.3%**	**(7 268)**	**35.3%**	**(5 094)**	**35.2%**	**6.3%**
Capital assets	(20 593)	(1 855)	9.0%	(5 413)	26.3%	(7 268)	35.3%	(5 094)	35.2%	6.3%
Net Cash from/(used) Investing Activities	**(20 593)**	**(1 855)**	**9.0%**	**(5 413)**	**26.3%**	**(7 268)**	**35.3%**	**(5 094)**	**37.7%**	**6.3%**
Cash Flow from Financing Activities										
Receipts	**-**	**22**	**-**	**18**	**-**	**40**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	22	-	18	-	40	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**22**	**-**	**18**	**-**	**40**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(28 500)**	**(646)**	**2.3%**	**2 337**	**(8.2%)**	**1 691**	**(5.9%)**	**8 574**	**44.8%**	**(72.7%)**
Cash/cash equivalents at the year begin:	15 000	-	-	(646)	(4.3%)	-	-	3 224	-	(120.0%)
Cash/cash equivalents at the year end:	**(13 500)**	**(646)**	**4.8%**	**1 691**	**(12.5%)**	**1 691**	**(12.5%)**	**11 799**	**61.1%**	**(85.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 655	3.0%	1 235	2.3%	1 241	2.3%	50 296	92.4%	54 427	21.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 442	11.4%	1 758	8.2%	1 557	7.2%	15 739	73.2%	21 496	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 234	3.1%	1 169	2.9%	1 138	2.8%	36 546	91.2%	40 087	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 021	2.1%	735	1.5%	662	1.3%	47 041	95.1%	49 458	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	386	1.4%	364	1.3%	364	1.3%	26 737	96.0%	27 850	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	6.1%	11	4.1%	10	3.7%	223	86.0%	260	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	764	17.5%	744	17.0%	0	-	2 864	65.5%	4 372	1.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	678	1.2%	795	1.4%	(1 330)	(2.4%)	54 922	99.7%	55 065	21.8%	-	-	-	-
Total By Income Source	**8 194**	**3.2%**	**6 810**	**2.7%**	**3 643**	**1.4%**	**234 367**	**92.6%**	**253 014**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	12	2.0%	12	2.0%	(1 313)	(219.6%)	1 887	315.5%	598	.2%	-	-	-	-
Commercial	2 567	79.0%	349	10.7%	19	.6%	313	9.6%	3 248	1.3%	-	-	-	-
Households	5 574	2.2%	6 394	2.6%	4 914	2.0%	231 931	93.2%	248 813	98.3%	-	-	-	-
Other	41	11.6%	55	15.4%	23	6.5%	236	66.5%	355	.1%	-	-	-	-
Total By Customer Group	**8 194**	**3.2%**	**6 810**	**2.7%**	**3 643**	**1.4%**	**234 367**	**92.6%**	**253 014**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 079	26.0%	184	2.3%	-	-	5 721	71.7%	7 985	52.6%
Bulk Water	-	-	-	-	-	-	7 200	100.0%	7 200	47.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 079**	**13.7%**	**184**	**1.2%**	**-**	**-**	**12 921**	**85.1%**	**15 185**	**100.0%**

Contact Details

Municipal Manager	Mr DV Ngcobo	017 773 2031
Financial Manager	Alina Ngema	017 773 1329

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 367 316**	**390 227**	**28.5%**	**356 038**	**26.0%**	**746 265**	**54.6%**	**315 500**	**53.6%**	**12.8%**
Property rates	159 194	47 786	30.0%	50 215	31.5%	98 001	61.6%	43 639	61.8%	15.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	385 375	106 236	27.6%	94 775	24.6%	201 011	52.2%	89 220	47.4%	6.2%
Service charges - water revenue	272 030	58 516	21.5%	70 527	25.9%	129 043	47.4%	58 171	48.6%	21.2%
Service charges - sanitation revenue	61 946	15 404	24.9%	18 547	29.9%	33 951	54.8%	12 792	49.2%	45.0%
Service charges - refuse revenue	79 316	21 917	27.6%	21 860	27.6%	43 777	55.2%	19 209	56.4%	13.8%
Service charges - other	2 500	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	4 675	847	18.1%	787	16.8%	1 634	35.0%	872	45.3%	(9.7%)
Interest earned - external investments	1 292	454	35.1%	438	33.9%	892	69.0%	570	85.4%	(23.2%)
Interest earned - outstanding debtors	35 955	8 469	23.6%	8 242	22.9%	16 711	46.5%	7 814	43.6%	5.5%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	9 721	1 524	15.7%	2 677	27.5%	4 202	43.2%	1 598	39.1%	67.6%
Licences and permits	25	0	1.6%	-	-	0	1.6%	(7)	(54.1%)	(100.0%)
Agency services	67 870	23 799	35.1%	25 245	37.2%	49 044	72.3%	7 465	48.8%	238.2%
Transfers recognised - operational	194 584	82 784	42.5%	45 993	23.6%	128 777	66.2%	64 055	76.1%	(28.2%)
Other own revenue	57 833	12 023	20.8%	9 116	15.8%	21 139	36.6%	8 146	130.4%	11.9%
Gains on disposal of PPE	35 000	10 467	29.9%	7 615	21.8%	18 083	51.7%	1 955	5.9%	289.5%
Operating Expenditure	**1 607 693**	**279 813**	**17.4%**	**309 929**	**19.3%**	**589 742**	**36.7%**	**245 913**	**35.7%**	**26.0%**
Employee related costs	331 392	82 615	24.9%	84 250	25.4%	166 865	50.4%	76 278	48.5%	10.5%
Remuneration of councillors	17 313	3 882	22.4%	3 897	22.5%	7 779	44.9%	4 092	47.5%	(4.7%)
Debt impairment	50 159	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	85 309	-	-	-	-	-	-	-	-	-
Finance charges	9 768	2 367	24.2%	4 623	47.3%	6 991	71.6%	2 792	48.6%	65.6%
Bulk purchases	602 553	117 391	19.5%	129 972	21.6%	247 363	41.1%	99 369	52.4%	30.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	79 551	17 914	22.5%	17 976	22.6%	35 890	45.1%	18 052	48.5%	(.4%)
Transfers and grants	308 847	10 662	3.5%	12 773	4.1%	23 435	7.6%	7 650	5.1%	67.0%
Other expenditure	122 801	44 983	36.6%	56 436	46.0%	101 419	82.6%	37 680	73.7%	49.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(240 377)**	**110 413**		**46 109**		**156 523**		**69 587**		
Transfers recognised - capital	227 201	10 873	4.8%	23 426	10.3%	34 299	15.1%	34 663	35.3%	(32.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(4 660)	-	(31 841)	-	(36 501)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**(13 176)**	**116 626**		**37 695**		**154 321**		**104 250**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(13 176)**	**116 626**		**37 695**		**154 321**		**104 250**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(13 176)**	**116 626**		**37 695**		**154 321**		**104 250**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(13 176)**	**116 626**		**37 695**		**154 321**		**104 250**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**254 288**	**39 706**	**15.6%**	**69 315**	**27.3%**	**109 021**	**42.9%**	**17 961**	**12.3%**	**285.9%**
National Government	-	37 601	-	39 823	-	77 425	-	13 748	25.3%	189.7%
Provincial Government	-	-	-	782	-	782	-	-	2.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	1 444	27.6%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**37 601**	**-**	**40 605**	**-**	**78 206**	**-**	**15 193**	**24.6%**	**167.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 790	-	779	-	2 569	-	2 768	6.0%	(71.9%)
Public contributions and donations	254 288	314	.1%	27 931	11.0%	28 245	11.1%	-	-	(100.0%)
Capital Expenditure Standard Classification	**254 288**	**39 706**	**15.6%**	**69 315**	**27.3%**	**109 021**	**42.9%**	**17 961**	**12.3%**	**285.9%**
Governance and Administration	**29 029**	**207**	**.7%**	**80**	**.3%**	**287**	**1.0%**	**167**	**13.6%**	**(52.1%)**
Executive & Council	-	66	-	40	-	106	-	-	.8%	(100.0%)
Budget & Treasury Office	29 029	96	.3%	33	.1%	129	.4%	35	29.5%	(7.1%)
Corporate Services	-	46	-	7	-	53	-	131	22.8%	(94.8%)
Community and Public Safety	**70 000**	**9 101**	**13.0%**	**34 491**	**49.3%**	**43 592**	**62.3%**	**2 825**	**7.1%**	**1 121.1%**
Community & Social Services	53 300	8 222	15.4%	3 951	7.4%	12 173	22.8%	70	10.3%	5 544.6%
Sport And Recreation	-	879	-	2 609	-	3 488	-	4	-	69 504.5%
Public Safety	16 700	-	-	-	-	-	-	2 595	4.7%	(100.0%)
Housing	-	-	-	27 931	-	27 931	-	156	5.3%	17 845.9%
Health	-	-	-	-	-	-	-	-	.1%	-
Economic and Environmental Services	**72 070**	**17 633**	**24.5%**	**14 964**	**20.8%**	**32 596**	**45.2%**	**9 634**	**15.7%**	**55.3%**
Planning and Development	-	63	-	73	-	136	-	3	2.2%	2 649.6%
Road Transport	72 070	17 569	24.4%	14 891	20.7%	32 461	45.0%	9 632	35.6%	54.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**83 189**	**12 766**	**15.3%**	**19 780**	**23.8%**	**32 545**	**39.1%**	**5 336**	**17.7%**	**270.7%**
Electricity	12 315	12	.1%	28	.2%	40	.3%	1 444	62.2%	(98.0%)
Water	4 300	2 934	68.2%	1 289	30.0%	4 224	98.2%	986	21.7%	30.7%
Waste Water Management	66 574	9 819	14.7%	18 462	27.7%	28 281	42.5%	2 905	8.8%	535.6%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**2 774 032**	**386 520**	**13.9%**	**397 522**	**14.3%**	**784 042**	**28.3%**	**338 173**	**50.6%**	**17.6%**
Ratepayers and other	**2 372 721**	**292 300**	**12.3%**	**295 826**	**12.5%**	**588 126**	**24.8%**	**230 990**	**48.6%**	**28.1%**
Government - operating	203 771	82 893	40.7%	45 993	22.6%	128 886	63.3%	63 547	75.0%	(27.6%)
Government - capital	192 652	10 873	5.6%	55 266	28.7%	66 139	34.3%	35 251	36.3%	56.8%
Interest	4 888	454	9.3%	438	9.0%	892	18.2%	8 384	44.7%	(94.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(2 580 976)**	**(470 390)**	**18.2%**	**(331 603)**	**12.8%**	**(801 993)**	**31.1%**	**(273 864)**	**34.7%**	**21.1%**
Suppliers and employees	(2 321 116)	(464 464)	20.0%	(314 206)	13.5%	(778 670)	33.5%	(264 823)	41.1%	18.6%
Finance charges	(10 655)	(2 367)	22.2%	(4 623)	43.4%	(6 991)	65.6%	(1 932)	32.5%	139.3%
Transfers and grants	(249 205)	(3 559)	1.4%	(12 773)	5.1%	(16 332)	6.6%	(7 109)	4.6%	79.7%
Net Cash from/(used) Operating Activities	**193 056**	**(83 870)**	**(43.4%)**	**65 919**	**34.1%**	**(17 951)**	**(9.3%)**	**64 309**	**1 369.4%**	**2.5%**
Cash Flow from Investing Activities										
Receipts	**34 838**	**975**	**2.8%**	**4 743**	**13.6%**	**5 718**	**16.4%**	**1 818**	**1.6%**	**160.9%**
Proceeds on disposal of PPE	52 858	10 467	19.8%	7 615	14.4%	18 083	34.2%	1 818	1.6%	318.9%
Decrease in non-current debtors	-	(9 280)	-	(2 641)	-	(11 921)	-	-	-	(100.0%)
Decrease in other non-current receivables	(1 635)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(16 385)	(212)	1.3%	(231)	1.4%	(444)	2.7%	-	-	(100.0%)
Payments	**-**	**(41 634)**	**-**	**(66 630)**	**-**	**(108 264)**	**-**	**(17 961)**	**23.4%**	**271.0%**
Capital assets	-	(41 634)	-	(66 630)	-	(108 264)	-	(17 961)	23.4%	271.0%
Net Cash from/(used) Investing Activities	**34 838**	**(40 659)**	**(116.7%)**	**(61 886)**	**(177.6%)**	**(102 546)**	**(294.3%)**	**(16 143)**	**(89.1%)**	**283.4%**
Cash Flow from Financing Activities										
Receipts	**307**	**(192)**	**(62.4%)**	**133**	**43.2%**	**(59)**	**(19.2%)**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	307	(192)	(62.4%)	133	43.2%	(59)	(19.2%)	-	-	(100.0%)
Payments	**(30 360)**	**(2 665)**	**8.8%**	**-**	**-**	**(2 665)**	**8.8%**	**-**	**-**	**-**
Repayment of borrowing	(30 360)	(2 665)	8.8%	-	-	(2 665)	8.8%	-	-	-
Net Cash from/(used) Financing Activities	**(30 053)**	**(2 857)**	**9.5%**	**133**	**(.4%)**	**(2 724)**	**9.1%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**197 841**	**(127 386)**	**(64.4%)**	**4 165**	**2.1%**	**(123 221)**	**(62.3%)**	**48 166**	**937.7%**	**(91.4%)**
Cash/cash equivalents at the year begin:	237 215	35 489	15.0%	(91 897)	(38.7%)	35 489	15.0%	144 360	-	(163.7%)
Cash/cash equivalents at the year end:	**435 056**	**(91 897)**	**(21.1%)**	**(87 732)**	**(20.2%)**	**(87 732)**	**(20.2%)**	**192 526**	**270.8%**	**(145.6%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 863	5.3%	12 525	5.2%	5 751	2.4%	209 867	87.1%	241 006	32.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	9 215	9.8%	2 666	2.8%	3 258	3.4%	79 308	84.0%	94 447	12.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 171	4.6%	2 409	3.5%	2 243	3.3%	61 171	88.7%	68 994	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	3 395	2.9%	2 768	2.3%	2 472	2.1%	109 295	92.7%	117 929	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 572	2.3%	1 978	1.7%	1 866	1.6%	107 250	94.4%	113 667	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	788	.8%	840	.8%	718	.7%	97 317	97.6%	99 663	13.5%	-	-	-	-
Total By Income Source	**32 004**	**4.4%**	**23 185**	**3.2%**	**16 308**	**2.2%**	**664 208**	**90.3%**	**735 704**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	858	10.7%	304	3.8%	223	2.8%	6 618	82.7%	8 003	1.1%	-	-	-	-
Commercial	6 115	6.6%	4 381	4.7%	2 958	3.2%	79 580	85.5%	93 034	12.6%	-	-	-	-
Households	24 265	3.9%	17 981	2.9%	12 667	2.1%	561 541	91.1%	616 454	83.8%	-	-	-	-
Other	766	4.2%	519	2.9%	460	2.5%	16 469	90.4%	18 213	2.5%	-	-	-	-
Total By Customer Group	**32 004**	**4.4%**	**23 185**	**3.2%**	**16 308**	**2.2%**	**664 208**	**90.3%**	**735 704**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	29 198	51.3%	27 753	48.7%	56 952	31.9%
Bulk Water	15 822	100.0%	-	-	-	-	-	-	15 822	8.9%
PAYE deductions	3 874	100.0%	-	-	-	-	-	-	3 874	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 727	100.0%	-	-	-	-	-	-	5 727	3.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 892	22.4%	1 385	16.4%	353	4.2%	4 820	57.0%	8 451	4.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 289	18.6%	1 091	1.2%	-	-	70 231	80.2%	87 611	49.1%
Total	**43 604**	**24.4%**	**2 476**	**1.4%**	**29 552**	**16.6%**	**102 805**	**57.6%**	**178 437**	**100.0%**

Contact Details

Municipal Manager	M F Mahlangu	017 620 6287
Financial Manager	Mr J Mokgatsi	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**403 486**	**114 092**	**28.3%**	**90 482**	**22.4%**	**204 574**	**50.7%**	**86 522**	**54.5%**	**4.6%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 500	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 900	501	17.3%	1 050	36.2%	1 551	53.5%	830	56.0%	26.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	338 246	112 413	33.2%	88 583	26.2%	200 997	59.4%	84 733	61.0%	4.5%
Other own revenue	30 840	1 178	3.8%	848	2.7%	2 026	6.6%	959	5.4%	(11.6%)
Gains on disposal of PPE	30 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	**430 544**	**56 295**	**13.1%**	**74 019**	**17.2%**	**130 314**	**30.3%**	**49 875**	**23.5%**	**48.4%**
Employee related costs	109 777	19 839	18.1%	18 982	17.3%	38 821	35.4%	15 425	39.4%	23.1%
Remuneration of councillors	12 089	2 489	20.6%	2 404	19.9%	4 892	40.5%	2 303	45.0%	4.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 870	4 212	28.3%	4 314	29.0%	8 525	57.3%	3 131	41.7%	37.8%
Finance charges	2 000	-	-	787	39.3%	787	39.3%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	2 346	562	23.9%	328	14.0%	889	37.9%	755	42.7%	(56.6%)
Transfers and grants	260 626	22 990	8.8%	39 200	15.0%	62 191	23.9%	20 825	13.1%	88.2%
Other expenditure	28 836	6 203	21.5%	8 005	27.8%	14 208	49.3%	7 436	60.5%	7.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27 057)**	**57 797**		**16 462**		**74 260**		**36 647**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(27 057)**	**57 797**		**16 462**		**74 260**		**36 647**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(27 057)**	**57 797**		**16 462**		**74 260**		**36 647**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(27 057)**	**57 797**		**16 462**		**74 260**		**36 647**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(27 057)**	**57 797**		**16 462**		**74 260**		**36 647**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**40 500**	**2 326**	**5.7%**	**13 698**	**33.8%**	**16 024**	**39.6%**	**4 383**	**19.4%**	**212.5%**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 500	2 326	5.7%	13 698	33.8%	16 024	39.6%	4 383	19.4%	212.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**40 500**	**2 326**	**5.7%**	**13 698**	**33.8%**	**16 024**	**39.6%**	**4 383**	**19.4%**	**212.5%**
Governance and Administration	**40 500**	**2 326**	**5.7%**	**13 698**	**33.8%**	**16 024**	**39.6%**	**4 383**	**19.4%**	**212.5%**
Executive & Council	40 500	2 326	5.7%	13 698	33.8%	16 024	39.6%	4 383	19.4%	212.5%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**380 336**	**114 092**	**30.0%**	**90 472**	**23.8%**	**204 564**	**53.8%**	**86 522**	**54.4%**	**4.6%**
Ratepayers and other	**39 190**	**1 178**	**3.0%**	**838**	**2.1%**	**2 016**	**5.1%**	**959**	**4.1%**	**(12.6%)**
Government - operating	338 246	112 413	33.2%	88 583	26.2%	200 997	59.4%	84 733	60.9%	4.5%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	2 900	501	17.3%	1 050	36.2%	1 551	53.5%	830	56.0%	26.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(415 673)**	**(82 187)**	**19.8%**	**(79 996)**	**19.2%**	**(162 183)**	**39.0%**	**(50 951)**	**31.4%**	**57.0%**
Suppliers and employees	(153 048)	(59 197)	38.7%	(40 009)	26.1%	(99 206)	64.8%	(30 126)	72.3%	32.8%
Finance charges	(2 000)	-	-	(787)	39.3%	(787)	39.3%	-	-	(100.0%)
Transfers and grants	(260 626)	(22 990)	8.8%	(39 200)	15.0%	(62 191)	23.9%	(20 825)	13.1%	88.2%
Net Cash from/(used) Operating Activities	**(35 337)**	**31 905**	**(90.3%)**	**10 476**	**(29.6%)**	**42 381**	**(119.9%)**	**35 571**	**3 111.9%**	**(70.6%)**
Cash Flow from Investing Activities										
Receipts	**-**	**(56 000)**	**-**	**(8 000)**	**-**	**(64 000)**	**-**	**(32 000)**	**-**	**(75.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(56 000)	-	(8 000)	-	(64 000)	-	(32 000)	-	(75.0%)
Payments	**(40 500)**	**(1 116)**	**2.8%**	**(13 698)**	**33.8%**	**(14 814)**	**36.6%**	**(2 531)**	**7.9%**	**441.2%**
Capital assets	(40 500)	(1 116)	2.8%	(13 698)	33.8%	(14 814)	36.6%	(2 531)	7.9%	441.2%
Net Cash from/(used) Investing Activities	**(40 500)**	**(57 116)**	**141.0%**	**(21 698)**	**53.6%**	**(78 814)**	**194.6%**	**(34 531)**	**245.4%**	**(37.2%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**23 849**	**-**	**-**	**(3 548)**	**(14.9%)**	**(3 548)**	**(14.9%)**	**-**	**-**	**(100.0%)**
Repayment of borrowing	23 849	-	-	(3 548)	(14.9%)	(3 548)	(14.9%)	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**23 849**	**-**	**-**	**(3 548)**	**(14.9%)**	**(3 548)**	**(14.9%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(51 989)**	**(25 211)**	**48.5%**	**(14 771)**	**28.4%**	**(39 982)**	**76.9%**	**1 040**	**(17.0%)**	**(1 521.0%)**
Cash/cash equivalents at the year begin:	71 597	59 904	83.7%	34 693	48.5%	59 904	83.7%	37 138	109.6%	(6.6%)
Cash/cash equivalents at the year end:	**19 608**	**34 693**	**176.9%**	**19 922**	**101.6%**	**19 922**	**101.6%**	**38 178**	**3 956.1%**	**(47.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 704	77.6%	-	-	-	-	2 800	22.4%	12 504	100.0%	-	-	-	-
Total By Income Source	**9 704**	**77.6%**	**-**	**-**	**-**	**-**	**2 800**	**22.4%**	**12 504**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	2 531	100.0%	2 531	20.2%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 704	97.3%	-	-	-	-	269	2.7%	9 973	79.8%	-	-	-	-
Total By Customer Group	**9 704**	**77.6%**	**-**	**-**	**-**	**-**	**2 800**	**22.4%**	**12 504**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 331	16.5%	-	-	-	-	16 821	83.5%	20 152	100.0%
Total	**3 331**	**16.5%**	**-**	**-**	**-**	**-**	**16 821**	**83.5%**	**20 152**	**100.0%**

Contact Details

Municipal Manager	C A Habile	017 801 7008
Financial Manager	A Y Singh	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**292 029**	**80 368**	**27.5%**	**79 531**	**27.2%**	**159 898**	**54.8%**	**57 514**	**50.8%**	**38.3%**
Property rates	40 933	10 326	25.2%	10 143	24.8%	20 469	50.0%	8 962	55.6%	13.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	90 805	25 793	28.4%	24 112	26.6%	49 905	55.0%	17 477	43.6%	38.0%
Service charges - water revenue	46 267	10 438	22.6%	10 658	23.0%	21 096	45.6%	3 189	49.0%	234.2%
Service charges - sanitation revenue	7 995	1 992	24.9%	2 012	25.2%	4 004	50.1%	1 732	47.3%	16.2%
Service charges - refuse revenue	9 024	2 270	25.1%	2 254	25.0%	4 523	50.1%	2 037	51.1%	10.7%
Service charges - other	-	-	-	-	-	-	-	89	-	(100.0%)
Rental of facilities and equipment	3 910	584	14.9%	536	13.7%	1 121	28.7%	452	25.4%	18.7%
Interest earned - external investments	1 200	197	16.5%	223	18.6%	420	35.0%	368	58.3%	(39.5%)
Interest earned - outstanding debtors	21 013	5 021	23.9%	5 154	24.5%	10 174	48.4%	4 682	41.8%	10.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	751	50	6.7%	6	.8%	56	7.4%	48	22.5%	(87.9%)
Licences and permits	3 194	605	18.9%	542	17.0%	1 147	35.9%	667	71.4%	(18.6%)
Agency services	7 306	57	.8%	6 055	82.9%	6 112	83.7%	77	3.4%	7 718.5%
Transfers recognised - operational	58 109	22 585	38.9%	17 397	29.9%	39 982	68.8%	16 950	70.2%	2.6%
Other own revenue	1 521	448	29.5%	426	28.0%	874	57.5%	785	29.3%	(45.7%)
Gains on disposal of PPE	-	2	-	13	-	14	-	-	-	(100.0%)
Operating Expenditure	**292 001**	**76 427**	**26.2%**	**81 950**	**28.1%**	**158 377**	**54.2%**	**54 641**	**39.6%**	**50.0%**
Employee related costs	100 443	21 691	21.6%	20 232	20.1%	41 923	41.7%	15 222	42.8%	32.9%
Remuneration of councillors	6 156	1 369	22.2%	1 386	22.5%	2 755	44.8%	1 417	44.6%	(2.2%)
Debt impairment	46 772	11 693	25.0%	11 612	24.8%	23 305	49.8%	9 485	50.0%	22.4%
Depreciation and asset impairment	5 927	1 495	25.2%	1 495	25.2%	2 990	50.4%	1 356	50.0%	10.2%
Finance charges	6 133	75	1.2%	670	10.9%	744	12.1%	221	11.6%	203.2%
Bulk purchases	58 308	25 728	44.1%	22 370	38.4%	48 098	82.5%	13 724	30.9%	63.0%
Other Materials	19 894	4 071	20.5%	8 540	42.9%	12 611	63.4%	3 822	29.4%	123.4%
Contracted services	8 428	1 105	13.1%	2 450	29.1%	3 555	42.2%	1 916	46.7%	27.8%
Transfers and grants	2 945	2 576	87.5%	2 732	92.8%	5 308	180.3%	2 692	-	1.5%
Other expenditure	36 995	6 624	17.9%	10 463	28.3%	17 087	46.2%	4 786	29.0%	118.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**28**	**3 941**		**(2 419)**		**1 521**		**2 873**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28**	**3 941**		**(2 419)**		**1 521**		**2 873**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28**	**3 941**		**(2 419)**		**1 521**		**2 873**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28**	**3 941**		**(2 419)**		**1 521**		**2 873**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28**	**3 941**		**(2 419)**		**1 521**		**2 873**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**102 658**	**623**	**.6%**	**3 326**	**3.2%**	**3 949**	**3.8%**	**9 462**	**-**	**(64.8%)**
National Government	24 021	-	-	2 336	9.7%	2 336	9.7%	8 876	-	(73.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	13 830	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 851**	**-**	**-**	**2 336**	**6.2%**	**2 336**	**6.2%**	**8 876**	**-**	**(73.7%)**
Borrowing	62 220	-	-	-	-	-	-	-	-	-
Internally generated funds	2 587	623	24.1%	990	38.3%	1 613	62.4%	587	-	68.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**102 658**	**623**	**.6%**	**3 326**	**3.2%**	**3 949**	**3.8%**	**9 462**	**-**	**(64.8%)**
Governance and Administration	**56 130**	**260**	**.5%**	**503**	**.9%**	**763**	**1.4%**	**213**	**-**	**136.0%**
Executive & Council	54 430	-	-	52	.1%	52	.1%	103	-	(49.6%)
Budget & Treasury Office	1 550	44	2.8%	145	9.4%	189	12.2%	110	-	31.7%
Corporate Services	150	216	144.0%	306	204.0%	522	348.0%	-	-	(100.0%)
Community and Public Safety	**7 205**	**-**	**-**	**692**	**9.6%**	**692**	**9.6%**	**24**	**-**	**2 794.5%**
Community & Social Services	1 060	-	-	-	-	-	-	0	-	(100.0%)
Sport And Recreation	3 680	-	-	686	18.6%	686	18.6%	11	-	6 115.3%
Public Safety	2 465	-	-	6	.3%	6	.3%	12	-	(48.6%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 320**	**-**	**-**	**616**	**5.0%**	**616**	**5.0%**	**6 247**	**-**	**(90.1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 320	-	-	616	5.0%	616	5.0%	6 247	-	(90.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**27 003**	**363**	**1.3%**	**1 515**	**5.6%**	**1 878**	**7.0%**	**2 978**	**-**	**(49.1%)**
Electricity	5 061	-	-	675	13.3%	675	13.3%	1 046	-	(35.5%)
Water	9 452	363	3.8%	840	8.9%	1 203	12.7%	-	-	(100.0%)
Waste Water Management	10 990	-	-	-	-	-	-	1 563	-	(100.0%)
Waste Management	1 500	-	-	-	-	-	-	369	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**290 135**	**82 581**	**28.5%**	**79 528**	**27.4%**	**162 108**	**55.9%**	**107 752**	**107.2%**	**(26.2%)**
Ratepayers and other	**267 922**	**54 778**	**20.4%**	**56 754**	**21.2%**	**111 532**	**41.6%**	**85 752**	**97.9%**	**(33.8%)**
Government - operating	-	22 585	-	17 397	-	39 982	-	16 950	-	2.6%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	22 213	5 218	23.5%	5 376	24.2%	10 595	47.7%	5 049	21.8%	6.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(237 848)**	**(74 596)**	**31.4%**	**(86 999)**	**36.6%**	**(161 595)**	**67.9%**	**(90 094)**	**92.3%**	**(3.4%)**
Suppliers and employees	(236 471)	(71 945)	30.4%	(83 597)	35.4%	(155 542)	65.8%	(89 873)	92.9%	(7.0%)
Finance charges	(1 339)	(75)	5.6%	(670)	50.0%	(744)	55.6%	(221)	14.0%	203.2%
Transfers and grants	(38)	(2 576)	6 870.6%	(2 732)	7 285.0%	(5 308)	14 155.6%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**52 287**	**7 985**	**15.3%**	**(7 471)**	**(14.3%)**	**513**	**1.0%**	**17 658**	**601.7%**	**(142.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(2 587)**	**(140)**	**5.4%**	**(83)**	**3.2%**	**(223)**	**8.6%**	**-**	**-**	**(100.0%)**
Capital assets	(2 587)	(140)	5.4%	(83)	3.2%	(223)	8.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(2 587)**	**(140)**	**5.4%**	**(83)**	**3.2%**	**(223)**	**8.6%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(4 794)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(4 794)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(4 794)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**44 907**	**7 844**	**17.5%**	**(7 554)**	**(16.8%)**	**290**	**.6%**	**17 658**	**96 154.3%**	**(142.8%)**
Cash/cash equivalents at the year begin:	1 138	25 628	2 252.9%	33 472	2 942.5%	25 628	2 252.9%	46 945	2 252.9%	(28.7%)
Cash/cash equivalents at the year end:	**46 044**	**33 472**	**72.7%**	**25 918**	**56.3%**	**25 918**	**56.3%**	**64 603**	**5 483.8%**	**(59.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 417	3.3%	3 048	3.0%	2 373	2.3%	94 119	91.4%	102 957	35.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 561	21.6%	1 458	20.2%	537	7.4%	3 669	50.8%	7 225	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 808	4.0%	1 502	3.4%	1 290	2.9%	40 218	89.7%	44 817	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	228	1.7%	229	1.7%	195	1.4%	13 057	95.2%	13 709	4.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	253	2.6%	235	2.4%	159	1.6%	9 043	93.3%	9 690	3.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 759	1.5%	1 651	1.4%	1 660	1.4%	110 801	95.6%	115 871	39.4%	-	-	-	-
Total By Income Source	**9 025**	**3.1%**	**8 123**	**2.8%**	**6 214**	**2.1%**	**270 908**	**92.1%**	**294 269**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	571	4.2%	584	4.3%	1 432	10.6%	10 941	80.9%	13 528	4.6%	-	-	-	-
Commercial	208	2.1%	284	2.8%	75	.7%	9 439	94.3%	10 005	3.4%	-	-	-	-
Households	7 632	2.9%	7 071	2.7%	4 707	1.8%	241 181	92.6%	260 591	88.6%	-	-	-	-
Other	615	6.1%	184	1.8%	-	-	9 347	92.1%	10 145	3.4%	-	-	-	-
Total By Customer Group	**9 025**	**3.1%**	**8 123**	**2.8%**	**6 214**	**2.1%**	**270 908**	**92.1%**	**294 269**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 014	100.0%	-	-	-	-	-	-	5 014	46.8%
Bulk Water	2 111	100.0%	-	-	-	-	-	-	2 111	19.7%
PAYE deductions	982	100.0%	-	-	-	-	-	-	982	9.2%
VAT (output less input)	(181)	100.0%	-	-	-	-	-	-	(181)	(1.7%)
Pensions / Retirement	836	100.0%	-	-	-	-	-	-	836	7.8%
Loan repayments	290	100.0%	-	-	-	-	-	-	290	2.7%
Trade Creditors	789	100.0%	-	-	-	-	-	-	789	7.4%
Auditor-General	875	100.0%	-	-	-	-	-	-	875	8.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**10 717**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**10 717**	**100.0%**

Contact Details

Municipal Manager	BS Riba (Acting)	013 665 6005
Financial Manager	Mr Carlos Barnard	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 698 548**	**475 713**	**28.0%**	**417 100**	**24.6%**	**892 813**	**52.6%**	**363 265**	**54.9%**	**14.8%**
Property rates	253 202	68 097	26.9%	67 460	26.6%	135 557	53.5%	58 509	52.9%	15.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	786 660	183 810	23.4%	156 066	19.8%	339 876	43.2%	142 056	50.5%	9.9%
Service charges - water revenue	215 380	77 333	35.9%	67 920	31.5%	145 253	67.4%	49 017	44.6%	38.6%
Service charges - sanitation revenue	88 810	29 693	33.4%	24 483	27.6%	54 175	61.0%	19 231	43.6%	27.3%
Service charges - refuse revenue	67 633	15 856	23.4%	15 578	23.0%	31 434	46.5%	15 598	43.3%	(.1%)
Service charges - other	232	98	42.2%	75	32.4%	173	74.6%	(6)	61.9%	(1 320.0%)
Rental of facilities and equipment	12 063	2 298	19.0%	2 717	22.5%	5 014	41.6%	1 817	39.9%	49.5%
Interest earned - external investments	2 275	411	18.1%	184	8.1%	595	26.2%	208	11.1%	(11.4%)
Interest earned - outstanding debtors	36 855	10 638	28.9%	12 497	33.9%	23 134	62.8%	8 913	41.5%	40.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	2 601	1 108	42.6%	917	35.3%	2 025	77.9%	226	12.0%	305.9%
Licences and permits	2 443	475	19.4%	551	22.5%	1 025	42.0%	621	40.7%	(11.4%)
Agency services	20 165	3 875	19.2%	2 143	10.6%	6 018	29.8%	5 533	35.6%	(61.3%)
Transfers recognised - operational	195 629	80 198	41.0%	64 128	32.8%	144 326	73.8%	59 498	32.2%	7.8%
Other own revenue	14 601	1 824	12.5%	2 381	16.3%	4 206	28.8%	2 044	933.8%	16.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 716 628**	**340 711**	**19.8%**	**297 520**	**17.3%**	**638 231**	**37.2%**	**318 517**	**34.8%**	**(6.6%)**
Employee related costs	372 467	85 579	23.0%	94 513	25.4%	180 093	48.4%	85 684	46.7%	10.3%
Remuneration of councillors	12 353	4 377	35.4%	4 442	36.0%	8 820	71.4%	4 492	48.4%	(1.1%)
Debt impairment	160 106	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	164 449	-	-	-	-	-	-	-	-	-
Finance charges	14 804	-	-	7 694	52.0%	7 694	52.0%	10 856	51.9%	(29.1%)
Bulk purchases	743 043	203 995	27.5%	122 202	16.4%	326 197	43.9%	149 366	40.0%	(18.2%)
Other Materials	79 569	13 127	16.5%	18 590	23.4%	31 717	39.9%	23 712	38.2%	(21.6%)
Contracted services	10 802	7 355	68.1%	8 160	75.5%	15 516	143.6%	3 506	48.2%	132.8%
Transfers and grants	55 425	3 701	6.7%	4 254	7.7%	7 954	14.4%	6 815	22.4%	(37.6%)
Other expenditure	103 610	22 576	21.8%	37 665	36.4%	60 241	58.1%	34 087	53.6%	10.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(18 080)**	**135 003**		**119 580**		**254 582**		**44 747**		
Transfers recognised - capital	168 667	1 550	.9%	890	.5%	2 440	1.4%	1 500	.9%	(40.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**150 587**	**136 553**		**120 470**		**257 022**		**46 247**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**150 587**	**136 553**		**120 470**		**257 022**		**46 247**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**150 587**	**136 553**		**120 470**		**257 022**		**46 247**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**150 587**	**136 553**		**120 470**		**257 022**		**46 247**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**164 633**	**575**	**.3%**	**7 241**	**4.4%**	**7 816**	**4.7%**	**1 979**	**5.8%**	**265.8%**
National Government	164 633	575	.3%	4 372	2.7%	4 947	3.0%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	1 110	12.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**164 633**	**575**	**.3%**	**4 372**	**2.7%**	**4 947**	**3.0%**	**1 110**	**5.2%**	**293.9%**
Borrowing	-	-	-	-	-	-	-	869	-	(100.0%)
Internally generated funds	-	-	-	2 869	-	2 869	-	-	12.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**164 633**	**575**	**.3%**	**7 241**	**4.4%**	**7 816**	**4.7%**	**1 979**	**5.8%**	**265.8%**
Governance and Administration	**-**	**-**	**-**	**11**	**-**	**11**	**-**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	11	-	11	-	-	-	(100.0%)
Community and Public Safety	**11 938**	**-**	**-**	**1 794**	**15.0%**	**1 794**	**15.0%**	**998**	**18.0%**	**79.7%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 500	-	-	-	-	-	-	297	14.9%	(100.0%)
Public Safety	10 438	-	-	246	2.4%	246	2.4%	-	6.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	1 548	-	1 548	-	701	13.8%	120.8%
Economic and Environmental Services	**36 804**	**228**	**.6%**	**563**	**1.5%**	**791**	**2.1%**	**1 094**	**10.7%**	**(48.5%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	36 804	228	.6%	563	1.5%	791	2.1%	1 094	10.7%	(48.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**115 891**	**347**	**.3%**	**4 874**	**4.2%**	**5 221**	**4.5%**	**(112)**	**2.1%**	**(4 436.8%)**
Electricity	17 350	-	-	2 869	16.5%	2 869	16.5%	(381)	(.7%)	(852.6%)
Water	36 980	-	-	-	-	-	-	-	-	-
Waste Water Management	58 561	347	.6%	2 005	3.4%	2 352	4.0%	269	4.1%	645.7%
Waste Management	3 000	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 887 401**	**516 552**	**27.4%**	**442 547**	**23.4%**	**959 099**	**50.8%**	**606 688**	**67.3%**	**(27.1%)**
Ratepayers and other	**1 520 695**	**422 866**	**27.8%**	**364 848**	**24.0%**	**787 714**	**51.8%**	**480 838**	**67.2%**	**(24.1%)**
Government - operating	162 944	81 748	50.2%	65 018	39.9%	146 766	90.1%	118 395	103.7%	(45.1%)
Government - capital	164 633	890	.5%	-	-	890	.5%	2 000	27.5%	(100.0%)
Interest	39 130	11 048	28.2%	12 681	32.4%	23 730	60.6%	5 454	35.0%	132.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 722 769)**	**(543 359)**	**31.5%**	**(402 963)**	**23.4%**	**(946 322)**	**54.9%**	**(581 518)**	**57.7%**	**(30.7%)**
Suppliers and employees	(1 665 762)	(542 056)	32.5%	(391 015)	23.5%	(933 071)	56.0%	(570 662)	57.8%	(31.5%)
Finance charges	(1 482)	-	-	(7 694)	519.0%	(7 694)	519.0%	(10 856)	52.2%	(29.1%)
Transfers and grants	(55 525)	(1 304)	2.3%	(4 254)	7.7%	(5 557)	10.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**164 633**	**(26 807)**	**(16.3%)**	**39 585**	**24.0%**	**12 777**	**7.8%**	**25 170**	**(133.9%)**	**57.3%**
Cash Flow from Investing Activities										
Receipts	**-**	**9 926**	**-**	**-**	**-**	**9 926**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	9 926	-	-	-	9 926	-	-	-	-
Payments	**(164 633)**	**(347)**	**.2%**	**-**	**-**	**(347)**	**.2%**	**(12 082)**	**-**	**(100.0%)**
Capital assets	(164 633)	(347)	.2%	-	-	(347)	.2%	(12 082)	-	(100.0%)
Net Cash from/(used) Investing Activities	**(164 633)**	**9 579**	**(5.8%)**	**-**	**-**	**9 579**	**(5.8%)**	**(12 082)**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**1 756**	**-**	**-**	**-**	**1 756**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 756	-	-	-	1 756	-	-	-	-
Payments	**(22 462)**	**(416)**	**1.9%**	**-**	**-**	**(416)**	**1.9%**	**(12 259)**	**75.7%**	**(100.0%)**
Repayment of borrowing	(22 462)	(416)	1.9%	-	-	(416)	1.9%	(12 259)	75.7%	(100.0%)
Net Cash from/(used) Financing Activities	**(22 462)**	**1 339**	**(6.0%)**	**-**	**-**	**1 339**	**(6.0%)**	**(12 259)**	**75.7%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(22 462)**	**(15 889)**	**70.7%**	**39 585**	**(176.2%)**	**23 696**	**(105.5%)**	**830**	**(67.0%)**	**4 670.8%**
Cash/cash equivalents at the year begin:	(62 075)	(13 570)	21.9%	(29 459)	47.5%	(13 570)	21.9%	40 486	-	(172.8%)
Cash/cash equivalents at the year end:	**(84 537)**	**(29 459)**	**34.8%**	**10 126**	**(12.0%)**	**10 126**	**(12.0%)**	**41 316**	**(40.5%)**	**(75.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 260	8.1%	15 646	5.0%	11 919	3.8%	258 059	83.0%	310 884	27.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	41 477	16.1%	21 392	8.3%	11 911	4.6%	182 895	71.0%	257 675	23.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 540	15.7%	7 003	5.6%	4 909	3.9%	93 241	74.8%	124 693	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	9 568	9.1%	5 188	5.0%	4 253	4.1%	85 744	81.9%	104 753	9.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 903	5.9%	2 709	3.3%	2 274	2.7%	73 359	88.1%	83 244	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 305	2.6%	4 145	2.5%	3 965	2.4%	155 930	92.6%	168 345	15.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 595	6.8%	2 810	4.2%	2 152	3.2%	57 621	85.8%	67 177	6.0%	-	-	-	-
Total By Income Source	**109 646**	**9.8%**	**58 893**	**5.3%**	**41 384**	**3.7%**	**906 848**	**81.2%**	**1 116 771**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 321	13.8%	2 561	10.6%	1 708	7.1%	16 495	68.5%	24 086	2.2%	-	-	-	-
Commercial	39 811	28.9%	19 674	14.3%	8 802	6.4%	69 613	50.5%	137 900	12.3%	-	-	-	-
Households	62 918	9.1%	34 005	4.9%	28 620	4.1%	568 348	81.9%	693 891	62.1%	-	-	-	-
Other	3 596	1.4%	2 653	1.0%	2 255	.9%	252 392	96.7%	260 895	23.4%	-	-	-	-
Total By Customer Group	**109 646**	**9.8%**	**58 893**	**5.3%**	**41 384**	**3.7%**	**906 848**	**81.2%**	**1 116 771**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	76 691	22.6%	48 942	14.4%	14 861	4.4%	198 633	58.6%	339 128	87.7%
Bulk Water	2 800	5.9%	5 600	11.8%	16 800	35.3%	22 400	47.1%	47 600	12.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**79 491**	**20.6%**	**54 542**	**14.1%**	**31 661**	**8.2%**	**221 033**	**57.2%**	**386 728**	**100.0%**

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Mr J B Dorfling	013 690 6725

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 141 136**	**292 587**	**25.6%**	**279 396**	**24.5%**	**571 984**	**50.1%**	**247 703**	**53.0%**	**12.8%**
Property rates	257 317	65 840	25.6%	66 248	25.7%	132 088	51.3%	57 767	50.6%	14.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	451 005	118 787	26.3%	97 057	21.5%	215 844	47.9%	92 602	53.0%	4.8%
Service charges - water revenue	64 213	14 765	23.0%	14 138	22.0%	28 903	45.0%	17 372	55.6%	(18.6%)
Service charges - sanitation revenue	59 193	14 894	25.2%	14 807	25.0%	29 701	50.2%	13 331	51.9%	11.1%
Service charges - refuse revenue	60 181	15 169	25.2%	15 230	25.3%	30 399	50.5%	12 902	50.9%	18.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	33 484	8 404	25.1%	8 444	25.2%	16 848	50.3%	3 460	51.0%	144.0%
Interest earned - external investments	23 328	2 140	9.2%	7 040	30.2%	9 180	39.4%	7 216	44.7%	(2.4%)
Interest earned - outstanding debtors	2 004	468	23.3%	519	25.9%	987	49.2%	489	50.8%	6.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	5 476	2 043	37.3%	1 734	31.7%	3 777	69.0%	1 248	46.9%	39.0%
Licences and permits	7 022	2 002	28.5%	2 359	33.6%	4 360	62.1%	1 604	50.3%	47.0%
Agency services	11 711	2 570	21.9%	3 446	29.4%	6 016	51.4%	2 659	49.4%	29.6%
Transfers recognised - operational	100 259	40 481	40.4%	41 724	41.6%	82 205	82.0%	30 175	74.8%	38.3%
Other own revenue	65 792	5 026	7.6%	6 619	10.1%	11 645	17.7%	6 801	27.5%	(2.7%)
Gains on disposal of PPE	150	-	-	31	20.9%	31	20.9%	78	16.2%	(59.7%)
Operating Expenditure	**1 210 473**	**276 683**	**22.9%**	**262 200**	**21.7%**	**538 884**	**44.5%**	**247 897**	**47.4%**	**5.8%**
Employee related costs	326 629	73 111	22.4%	77 801	23.8%	150 912	46.2%	75 374	49.3%	3.2%
Remuneration of councillors	16 259	3 889	23.9%	3 873	23.8%	7 762	47.7%	4 065	49.1%	(4.7%)
Debt impairment	7 421	1 855	25.0%	1 855	25.0%	3 710	50.0%	1 299	50.0%	42.8%
Depreciation and asset impairment	182 793	45 698	25.0%	45 698	25.0%	91 396	50.0%	44 411	50.0%	2.9%
Finance charges	27 221	536	2.0%	-	-	536	2.0%	6 740	50.0%	(100.0%)
Bulk purchases	327 703	74 447	22.7%	63 250	19.3%	137 697	42.0%	61 719	47.3%	2.5%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	32 211	5 034	15.6%	5 241	16.3%	10 275	31.9%	5 755	35.7%	(8.9%)
Transfers and grants	56 348	13 974	24.8%	13 896	24.7%	27 870	49.5%	12 340	49.3%	12.6%
Other expenditure	233 888	58 139	24.9%	50 586	21.6%	108 725	46.5%	36 194	41.7%	39.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(69 337)**	**15 904**		**17 196**		**33 100**		**(194)**		
Transfers recognised - capital	56 726	10 495	18.5%	24 291	42.8%	34 786	61.3%	10 515	51.3%	131.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(32 273)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(44 884)**	**26 399**		**41 487**		**67 886**		**10 321**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(44 884)**	**26 399**		**41 487**		**67 886**		**10 321**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(44 884)**	**26 399**		**41 487**		**67 886**		**10 321**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(44 884)**	**26 399**		**41 487**		**67 886**		**10 321**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**269 476**	**16 134**	**6.0%**	**50 517**	**18.7%**	**66 651**	**24.7%**	**59 386**	**42.3%**	**(14.9%)**
National Government	51 726	4 894	9.5%	11 002	21.3%	15 895	30.7%	19 957	50.6%	(44.9%)
Provincial Government	5 000	-	-	-	-	-	-	192	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**56 726**	**4 894**	**8.6%**	**11 002**	**19.4%**	**15 895**	**28.0%**	**20 149**	**51.0%**	**(45.4%)**
Borrowing	64 610	6 692	10.4%	18 059	28.0%	24 751	38.3%	17 384	37.8%	3.9%
Internally generated funds	148 140	4 548	3.1%	21 457	14.5%	26 005	17.6%	21 853	40.6%	(1.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**269 476**	**16 134**	**6.0%**	**50 517**	**18.7%**	**66 651**	**24.7%**	**59 386**	**42.3%**	**(14.9%)**
Governance and Administration	**20 246**	**2 859**	**14.1%**	**5 279**	**26.1%**	**8 138**	**40.2%**	**6 788**	**29.9%**	**(22.2%)**
Executive & Council	517	195	37.7%	112	21.8%	307	59.4%	108	37.7%	3.7%
Budget & Treasury Office	380	-	-	-	-	-	-	134	109.6%	(100.0%)
Corporate Services	19 349	2 665	13.8%	5 166	26.7%	7 831	40.5%	6 545	28.9%	(21.1%)
Community and Public Safety	**27 909**	**949**	**3.4%**	**7 992**	**28.6%**	**8 940**	**32.0%**	**9 726**	**59.0%**	**(17.8%)**
Community & Social Services	9 560	62	.7%	2 044	21.4%	2 106	22.0%	4 195	123.6%	(51.3%)
Sport And Recreation	11 350	66	.6%	4 672	41.2%	4 738	41.7%	2 445	30.2%	91.0%
Public Safety	6 330	772	12.2%	1 275	20.1%	2 047	32.3%	2 614	34.0%	(51.2%)
Housing	174	-	-	0	-	0	-	120	85.7%	(100.0%)
Health	495	49	9.8%	-	-	49	9.8%	351	68.4%	(100.0%)
Economic and Environmental Services	**145 421**	**4 846**	**3.3%**	**17 248**	**11.9%**	**22 094**	**15.2%**	**31 488**	**58.1%**	**(45.2%)**
Planning and Development	71 940	-	-	880	1.2%	880	1.2%	691	44.2%	27.3%
Road Transport	73 481	4 846	6.6%	16 368	22.3%	21 214	28.9%	30 797	58.4%	(46.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**75 900**	**7 480**	**9.9%**	**19 999**	**26.3%**	**27 479**	**36.2%**	**11 384**	**25.5%**	**75.7%**
Electricity	41 410	1 267	3.1%	7 348	17.7%	8 615	20.8%	2 958	23.0%	148.4%
Water	17 253	1 282	7.4%	5 240	30.4%	6 522	37.8%	911	18.3%	475.4%
Waste Water Management	13 097	4 577	34.9%	5 836	44.6%	10 413	79.5%	5 214	27.4%	11.9%
Waste Management	4 140	354	8.6%	1 575	38.0%	1 929	46.6%	2 302	38.8%	(31.6%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 197 862**	**331 782**	**27.7%**	**344 954**	**28.8%**	**676 736**	**56.5%**	**308 362**	**65.0%**	**11.9%**
Ratepayers and other	**1 015 545**	**278 199**	**27.4%**	**271 381**	**26.7%**	**549 579**	**54.1%**	**259 968**	**63.9%**	**4.4%**
Government - operating	100 259	40 481	40.4%	41 724	41.6%	82 205	82.0%	30 175	75.8%	38.3%
Government - capital	56 726	10 495	18.5%	24 291	42.8%	34 786	61.3%	10 515	75.7%	131.0%
Interest	25 332	2 607	10.3%	7 559	29.8%	10 166	40.1%	7 705	45.1%	(1.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(985 259)**	**(324 129)**	**32.9%**	**(240 063)**	**24.4%**	**(564 192)**	**57.3%**	**(236 088)**	**60.8%**	**1.7%**
Suppliers and employees	(901 690)	(309 619)	34.3%	(226 167)	25.1%	(535 786)	59.4%	(217 008)	62.0%	4.2%
Finance charges	(27 221)	(536)	2.0%	-	-	(536)	2.0%	(6 740)	50.0%	(100.0%)
Transfers and grants	(56 348)	(13 974)	24.8%	(13 896)	24.7%	(27 870)	49.5%	(12 340)	49.3%	12.6%
Net Cash from/(used) Operating Activities	**212 603**	**7 653**	**3.6%**	**104 891**	**49.3%**	**112 544**	**52.9%**	**72 274**	**87.2%**	**45.1%**
Cash Flow from Investing Activities										
Receipts	**150**	**108 000**	**72 000.0%**	**(5 969)**	**(3 979.1%)**	**102 031**	**68 020.9%**	**(89 922)**	**(61.2%)**	**(93.4%)**
Proceeds on disposal of PPE	150	-	-	31	20.9%	31	20.9%	78	16.2%	(59.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	108 000	-	(6 000)	-	102 000	-	(90 000)	(60.0%)	(93.3%)
Payments	**(269 476)**	**(16 134)**	**6.0%**	**(50 517)**	**18.7%**	**(66 651)**	**24.7%**	**(59 386)**	**42.3%**	**(14.9%)**
Capital assets	(269 476)	(16 134)	6.0%	(50 517)	18.7%	(66 651)	24.7%	(59 386)	42.3%	(14.9%)
Net Cash from/(used) Investing Activities	**(269 326)**	**91 866**	**(34.1%)**	**(56 486)**	**21.0%**	**35 380**	**(13.1%)**	**(149 308)**	**28.7%**	**(62.2%)**
Cash Flow from Financing Activities										
Receipts	**92 919**	**2 265**	**2.4%**	**1 814**	**2.0%**	**4 079**	**4.4%**	**2 152**	**5.7%**	**(15.7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	80 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	12 919	2 265	17.5%	1 814	14.0%	4 079	31.6%	2 152	163.0%	(15.7%)
Payments	**(16 709)**	**(1 991)**	**11.9%**	**(3 651)**	**21.8%**	**(5 642)**	**33.8%**	**(5 883)**	**44.4%**	**(37.9%)**
Repayment of borrowing	(16 709)	(1 991)	11.9%	(3 651)	21.8%	(5 642)	33.8%	(5 883)	44.4%	(37.9%)
Net Cash from/(used) Financing Activities	**76 209**	**274**	**.4%**	**(1 837)**	**(2.4%)**	**(1 562)**	**(2.1%)**	**(3 731)**	**(4.5%)**	**(50.8%)**
Net Increase/(Decrease) in cash held	**19 487**	**99 793**	**512.1%**	**46 569**	**239.0%**	**146 362**	**751.1%**	**(80 765)**	**7 210.0%**	**(157.7%)**
Cash/cash equivalents at the year begin:	49 396	49 648	100.5%	149 441	302.5%	49 648	100.5%	208 696	109.9%	(28.4%)
Cash/cash equivalents at the year end:	**68 882**	**149 441**	**217.0%**	**196 010**	**284.6%**	**196 010**	**284.6%**	**127 931**	**248.0%**	**53.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 492	48.3%	550	10.7%	420	8.1%	1 701	32.9%	5 163	7.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	14 522	87.6%	834	5.0%	303	1.8%	911	5.5%	16 571	22.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 457	45.6%	1 705	6.2%	1 060	3.9%	12 072	44.2%	27 295	36.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	2 507	65.9%	271	7.1%	162	4.2%	867	22.8%	3 808	5.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 396	63.6%	302	8.0%	141	3.7%	928	24.6%	3 766	5.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	345	18.1%	231	12.1%	71	3.7%	1 259	66.0%	1 906	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	(3)	(.1%)	147	5.8%	127	5.0%	2 277	89.4%	2 548	3.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 940)	(38.3%)	841	6.5%	486	3.8%	16 509	128.0%	12 895	17.4%	-	-	-	-
Total By Income Source	**29 777**	**40.3%**	**4 881**	**6.6%**	**2 769**	**3.7%**	**36 525**	**49.4%**	**73 952**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(6 011)	140.2%	530	(12.4%)	276	(6.4%)	917	(21.4%)	(4 288)	(5.8%)	-	-	-	-
Commercial	17 324	50.3%	1 738	5.0%	1 019	3.0%	14 337	41.7%	34 417	46.5%	-	-	-	-
Households	15 748	52.1%	2 347	7.8%	1 303	4.3%	10 842	35.9%	30 240	40.9%	-	-	-	-
Other	2 716	20.0%	267	2.0%	171	1.3%	10 429	76.8%	13 583	18.4%	-	-	-	-
Total By Customer Group	**29 777**	**40.3%**	**4 881**	**6.6%**	**2 769**	**3.7%**	**36 525**	**49.4%**	**73 952**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	21 780	100.0%	-	-	-	-	-	-	21 780	35.8%
Bulk Water	171	100.0%	-	-	-	-	-	-	171	.3%
PAYE deductions	528	100.0%	-	-	-	-	-	-	528	.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 160	100.0%	-	-	-	-	-	-	4 160	6.8%
Loan repayments	8 792	100.0%	-	-	-	-	-	-	8 792	14.4%
Trade Creditors	24 030	100.0%	-	-	-	-	-	-	24 030	39.5%
Auditor-General	1 257	100.0%	-	-	-	-	-	-	1 257	2.1%
Other	133	100.0%	-	-	-	-	-	-	133	.2%
Total	**60 850**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**60 850**	**100.0%**

Contact Details

Municipal Manager	W D Fouche	013 249 7264
Financial Manager	Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**157 128**	**62 082**	**39.5%**	**27 317**	**17.4%**	**89 399**	**56.9%**	**35 983**	**61.5%**	**(24.1%)**
Property rates	32 634	26 529	81.3%	5 310	16.3%	31 839	97.6%	6 612	94.7%	(19.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	41 291	7 472	18.1%	8 278	20.0%	15 750	38.1%	9 098	60.6%	(9.0%)
Service charges - water revenue	11 653	2 363	20.3%	2 530	21.7%	4 893	42.0%	2 526	54.1%	.2%
Service charges - sanitation revenue	7 805	1 956	25.1%	1 943	24.9%	3 899	49.9%	1 865	52.3%	4.2%
Service charges - refuse revenue	8 007	1 950	24.3%	1 952	24.4%	3 902	48.7%	1 876	60.7%	4.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	574	92	16.1%	109	19.1%	202	35.1%	138	37.2%	(21.0%)
Interest earned - external investments	381	60	15.7%	67	17.6%	127	33.4%	199	554.3%	(66.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	601	64	10.6%	53	8.8%	117	19.4%	632	123.0%	(91.6%)
Licences and permits	400	134	33.6%	195	48.7%	329	82.3%	11	19.4%	1 609.3%
Agency services	1 109	1	.1%	310	28.0%	311	28.1%	379	43.1%	(18.2%)
Transfers recognised - operational	41 975	15 503	36.9%	3 693	8.8%	19 196	45.7%	12 183	69.7%	(69.7%)
Other own revenue	10 699	5 959	55.7%	2 877	26.9%	8 836	82.6%	464	5.6%	520.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**232 100**	**34 278**	**14.8%**	**32 505**	**14.0%**	**66 782**	**28.8%**	**34 291**	**37.8%**	**(5.2%)**
Employee related costs	70 713	15 062	21.3%	14 942	21.1%	30 004	42.4%	13 949	44.6%	7.1%
Remuneration of councillors	4 754	1 122	23.6%	1 120	23.6%	2 242	47.2%	1 180	51.9%	(5.0%)
Debt impairment	8 670	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	49 980	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	37 729	10 988	29.1%	4 433	11.7%	15 421	40.9%	7 473	47.0%	(40.7%)
Other Materials	9 224	337	3.7%	437	4.7%	774	8.4%	1 242	28.5%	(64.8%)
Contracted services	8 948	66	.7%	267	3.0%	333	3.7%	2 192	36.6%	(87.8%)
Transfers and grants	-	1 264	-	-	-	1 264	-	2 630	19.0%	(100.0%)
Other expenditure	42 082	5 439	12.9%	11 305	26.9%	16 744	39.8%	5 624	32.5%	101.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(74 972)**	**27 805**		**(5 188)**		**22 617**		**1 692**		
Transfers recognised - capital	16 322	5 790	35.5%	-	-	5 790	35.5%	3 903	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(58 650)**	**33 595**		**(5 188)**		**28 407**		**5 595**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(58 650)**	**33 595**		**(5 188)**		**28 407**		**5 595**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(58 650)**	**33 595**		**(5 188)**		**28 407**		**5 595**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(58 650)**	**33 595**		**(5 188)**		**28 407**		**5 595**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**17 229**	**264**	**1.5%**	**1 257**	**7.3%**	**1 521**	**8.8%**	**2 763**	**20.8%**	**(54.5%)**
National Government	-	221	-	854	-	1 075	-	2 682	-	(68.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**221**	**-**	**854**	**-**	**1 075**	**-**	**2 682**	**-**	**(68.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 229	44	.3%	403	2.3%	446	2.6%	81	-	395.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17 229**	**264**	**1.5%**	**1 257**	**7.3%**	**1 521**	**8.8%**	**2 763**	**20.8%**	**(54.5%)**
Governance and Administration	**16 593**	**237**	**1.4%**	**882**	**5.3%**	**1 119**	**6.7%**	**2 763**	**20.7%**	**(68.1%)**
Executive & Council	16 532	231	1.4%	864	5.2%	1 095	6.6%	2 763	21.4%	(68.7%)
Budget & Treasury Office	41	5	13.1%	8	19.1%	13	32.2%	-	-	(100.0%)
Corporate Services	20	-	-	10	50.0%	10	50.0%	-	-	(100.0%)
Community and Public Safety	**96**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	71	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	25	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**25**	**28**	**111.2%**	**-**	**-**	**28**	**111.2%**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	25	28	111.2%	-	-	28	111.2%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**496**	**-**	**-**	**375**	**75.6%**	**375**	**75.6%**	**-**	**27.3%**	**(100.0%)**
Electricity	265	-	-	211	79.5%	211	79.5%	-	31.8%	(100.0%)
Water	204	-	-	-	-	-	-	-	68.5%	-
Waste Water Management	12	-	-	164	1 424.5%	164	1 424.5%	-	-	(100.0%)
Waste Management	15	-	-	-	-	-	-	-	-	-
Other	**19**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**157 128**	**67 852**	**43.2%**	**27 424**	**17.5%**	**95 276**	**60.6%**	**39 886**	**61.9%**	**(31.2%)**
Ratepayers and other	**114 772**	**46 499**	**40.5%**	**23 664**	**20.6%**	**70 163**	**61.1%**	**23 601**	**53.8%**	**.3%**
Government - operating	41 975	15 503	36.9%	3 693	8.8%	19 196	45.7%	12 183	76.3%	(69.7%)
Government - capital	-	5 790	-	-	-	5 790	-	3 903	77.9%	(100.0%)
Interest	381	60	15.7%	67	17.6%	127	33.4%	199	552.3%	(66.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(157 128)**	**(34 265)**	**21.8%**	**(32 505)**	**20.7%**	**(66 770)**	**42.5%**	**(34 291)**	**38.2%**	**(5.2%)**
Suppliers and employees	(157 128)	(33 001)	21.0%	(32 505)	20.7%	(65 506)	41.7%	(31 661)	40.8%	2.7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 264)	-	-	-	(1 264)	-	(2 630)	19.0%	(100.0%)
Net Cash from/(used) Operating Activities	**0**	**33 587**	**##########**	**(5 081)**	**##########**	**28 507**	**##########**	**5 595**	**(377.7%)**	**(190.8%)**
Cash Flow from Investing Activities										
Receipts	**-**	**8 737**	**-**	**-**	**-**	**8 737**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	8 737	-	-	-	8 737	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**8 737**	**-**	**-**	**-**	**8 737**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities										
Receipts	**-**	**1 849**	**-**	**(36)**	**-**	**1 813**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 849	-	(36)	-	1 813	-	-	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**1 849**	**-**	**(36)**	**-**	**1 813**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**0**	**44 173**	**##########**	**(5 117)**	**##########**	**39 056**	**##########**	**5 595**	**(319.1%)**	**(191.4%)**
Cash/cash equivalents at the year begin:	2 750	5 860	213.1%	50 033	1 819.4%	5 860	213.1%	28 425	-	76.0%
Cash/cash equivalents at the year end:	**2 750**	**50 033**	**1 819.4%**	**44 916**	**1 633.3%**	**44 916**	**1 633.3%**	**34 020**	**(123.7%)**	**32.0%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	798	4.3%	646	3.5%	665	3.6%	16 294	88.5%	18 403	15.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	943	10.0%	549	5.8%	403	4.3%	7 571	80.0%	9 466	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 707	7.0%	3 348	6.3%	3 090	5.8%	42 919	80.9%	53 064	43.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	547	4.5%	397	3.3%	346	2.8%	10 877	89.4%	12 166	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	549	4.1%	436	3.3%	395	2.9%	12 009	89.7%	13 389	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 380	8.9%	531	3.4%	(454)	(2.9%)	14 013	90.6%	15 470	12.7%	-	-	-	-
Total By Income Source	**7 924**	**6.5%**	**5 907**	**4.8%**	**4 444**	**3.6%**	**103 683**	**85.0%**	**121 958**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	196	7.8%	57	2.3%	24	1.0%	2 227	88.9%	2 504	2.1%	-	-	-	-
Commercial	1 321	8.5%	1 007	6.5%	860	5.6%	12 298	79.4%	15 486	12.7%	-	-	-	-
Households	3 172	5.0%	2 064	3.2%	1 867	2.9%	56 895	88.9%	63 998	52.5%	-	-	-	-
Other	3 235	8.1%	2 779	7.0%	1 693	4.2%	32 264	80.7%	39 970	32.8%	-	-	-	-
Total By Customer Group	**7 924**	**6.5%**	**5 907**	**4.8%**	**4 444**	**3.6%**	**103 683**	**85.0%**	**121 958**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	2 343	25.8%	(2 011)	(22.2%)	8 737	96.3%	9 070	28.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	6 395	100.0%	6 395	20.4%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	286	2.1%	1 584	11.5%	930	6.7%	10 985	79.7%	13 785	43.9%
Auditor-General	1 022	50.6%	757	37.5%	(0)	-	240	11.9%	2 019	6.4%
Other	52	34.8%	65	43.8%	-	-	32	21.4%	149	.5%
Total	**1 360**	**4.3%**	**4 750**	**15.1%**	**(1 081)**	**(3.4%)**	**26 390**	**84.0%**	**31 418**	**100.0%**

Contact Details

Municipal Manager	Mr Thandi Shoba	013 253 7628
Financial Manager	Mr Sipho Mahlangu	013 253 7625

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**341 642**	**128 675**	**37.7%**	**114 512**	**33.5%**	**243 186**	**71.2%**	**73 781**	**53.0%**	**55.2%**
Property rates	6 268	2 014	32.1%	1 260	20.1%	3 275	52.2%	3	.4%	38 123.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	32 760	9 149	27.9%	8 887	27.1%	18 036	55.1%	5	2.6%	172 057.0%
Service charges - sanitation revenue	1 444	341	23.6%	296	20.5%	638	44.2%	-	-	(100.0%)
Service charges - refuse revenue	-	745	-	586	-	1 330	-	0	.1%	221 683.3%
Service charges - other	-	-	-	-	-	-	-	2	-	(100.0%)
Rental of facilities and equipment	-	20	-	17	-	38	-	17	17.2%	(.8%)
Interest earned - external investments	3 500	304	8.7%	2 059	58.8%	2 364	67.5%	594	125.4%	246.6%
Interest earned - outstanding debtors	-	4 263	-	7 858	-	12 121	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	92	-	82	-	174	-	462	1 133.1%	(82.2%)
Licences and permits	-	97	-	45	-	142	-	196	123.4%	(77.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	247 590	101 440	41.0%	82 356	33.3%	183 796	74.2%	68 816	72.4%	19.7%
Other own revenue	50 080	10 209	20.4%	11 066	22.1%	21 275	42.5%	3 684	4.8%	200.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**334 691**	**53 616**	**16.0%**	**169 173**	**50.5%**	**222 789**	**66.6%**	**64 891**	**39.3%**	**160.7%**
Employee related costs	88 138	24 526	27.8%	24 727	28.1%	49 253	55.9%	17 578	38.1%	40.7%
Remuneration of councillors	15 967	3 997	25.0%	4 080	25.6%	8 077	50.6%	3 795	43.1%	7.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	87 000	12 716	14.6%	36 456	41.9%	49 172	56.5%	24 126	78.4%	51.1%
Other Materials	-	-	-	-	-	-	-	155	-	(100.0%)
Contracted services	-	3 595	-	1 782	-	5 377	-	2 684	31.6%	(33.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	130 586	8 782	6.7%	102 129	78.2%	110 911	84.9%	16 553	21.1%	517.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 950**	**75 059**		**(54 662)**		**20 398**		**8 890**		
Transfers recognised - capital	109 275	-	-	83 799	76.7%	83 799	76.7%	55 276	-	51.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**116 225**	**75 059**		**29 137**		**104 197**		**64 166**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**116 225**	**75 059**		**29 137**		**104 197**		**64 166**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**116 225**	**75 059**		**29 137**		**104 197**		**64 166**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**116 225**	**75 059**		**29 137**		**104 197**		**64 166**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**116 207**	**22 949**	**19.7%**	**11 584**	**10.0%**	**34 533**	**29.7%**	**27 609**	**37.1%**	**(58.0%)**
National Government	116 207	22 949	19.7%	11 584	10.0%	34 533	29.7%	27 609	37.1%	(58.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**116 207**	**22 949**	**19.7%**	**11 584**	**10.0%**	**34 533**	**29.7%**	**27 609**	**37.1%**	**(58.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**116 207**	**22 949**	**19.7%**	**11 584**	**10.0%**	**34 533**	**29.7%**	**27 609**	**36.2%**	**(58.0%)**
Governance and Administration	**4 610**	**18**	**.4%**	**-**	**-**	**18**	**.4%**	**729**	**19.6%**	**(100.0%)**
Executive & Council	1 060	-	-	-	-	-	-	729	26.1%	(100.0%)
Budget & Treasury Office	300	-	-	-	-	-	-	-	-	-
Corporate Services	3 250	18	.5%	-	-	18	.5%	-	-	-
Community and Public Safety	**4 830**	**3**	**.1%**	**-**	**-**	**3**	**.1%**	**-**	**-**	**-**
Community & Social Services	4 830	3	.1%	-	-	3	.1%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**400**	**22 928**	**5 732.0%**	**11 584**	**2 895.9%**	**34 512**	**8 627.9%**	**26 880**	**39.0%**	**(56.9%)**
Planning and Development	400	22 928	5 732.0%	11 584	2 895.9%	34 512	8 627.9%	26 880	39.0%	(56.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**106 367**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**23.7%**	**-**
Electricity	11 815	-	-	-	-	-	-	-	-	-
Water	67 512	-	-	-	-	-	-	-	-	-
Waste Water Management	27 040	-	-	-	-	-	-	-	13.5%	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**439 277**	**112 854**	**25.7%**	**177 602**	**40.4%**	**290 456**	**66.1%**	**73 781**	**20.0%**	**140.7%**
Ratepayers and other	**78 912**	**10 963**	**13.9%**	**11 839**	**15.0%**	**22 802**	**28.9%**	**4 371**	**1.2%**	**170.9%**
Government - operating	247 590	101 440	41.0%	79 856	32.3%	181 296	73.2%	68 816	79.0%	16.0%
Government - capital	109 275	-	-	83 799	76.7%	83 799	76.7%	-	-	(100.0%)
Interest	3 500	451	12.9%	2 108	60.2%	2 559	73.1%	594	35.5%	254.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(352 319)**	**(49 461)**	**14.0%**	**(179 484)**	**50.9%**	**(228 945)**	**65.0%**	**(64 891)**	**31.0%**	**176.6%**
Suppliers and employees	(352 319)	(49 461)	14.0%	(179 484)	50.9%	(228 945)	65.0%	(64 891)	31.0%	176.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**86 958**	**63 393**	**72.9%**	**(1 882)**	**(2.2%)**	**61 511**	**70.7%**	**8 890**	**9.9%**	**(121.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55 276**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	55 276	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55 276**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**86 958**	**63 393**	**72.9%**	**(1 882)**	**(2.2%)**	**61 511**	**70.7%**	**64 166**	**29.7%**	**(102.9%)**
Cash/cash equivalents at the year begin:	-	-	-	63 393	-	-	-	69 553	-	(8.9%)
Cash/cash equivalents at the year end:	**86 958**	**63 393**	**72.9%**	**61 511**	**70.7%**	**61 511**	**70.7%**	**133 719**	**29.7%**	**(54.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 059	1.9%	1 987	1.8%	1 981	1.8%	103 614	94.5%	109 640	44.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	222	100.0%	222	.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	509	1.5%	506	1.5%	506	1.5%	31 699	95.4%	33 220	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	117	2.9%	115	2.9%	116	2.9%	3 650	91.3%	3 997	1.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	251	1.3%	250	1.3%	251	1.3%	18 958	96.2%	19 711	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 529	2.5%	4 844	8.1%	1 479	2.5%	52 278	86.9%	60 129	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	299	1.4%	286	1.4%	306	1.5%	19 979	95.7%	20 871	8.4%	-	-	-	-
Total By Income Source	**4 763**	**1.9%**	**7 988**	**3.2%**	**4 638**	**1.9%**	**230 400**	**93.0%**	**247 789**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	35	4.3%	33	4.1%	34	4.1%	707	87.4%	809	.3%	-	-	-	-
Commercial	244	2.8%	194	2.2%	193	2.2%	8 126	92.8%	8 758	3.5%	-	-	-	-
Households	2 155	2.0%	2 140	2.0%	2 140	2.0%	102 834	94.1%	109 270	44.1%	-	-	-	-
Other	2 329	1.8%	5 620	4.4%	2 271	1.8%	118 731	92.1%	128 952	52.0%	-	-	-	-
Total By Customer Group	**4 763**	**1.9%**	**7 988**	**3.2%**	**4 638**	**1.9%**	**230 400**	**93.0%**	**247 789**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 116	100.0%	-	-	-	-	-	-	1 116	53.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	442	45.8%	524	54.2%	-	-	-	-	966	46.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 558**	**74.8%**	**524**	**25.2%**	**-**	**-**	**-**	**-**	**2 081**	**100.0%**

Contact Details

Municipal Manager	J I Sindane	013 986 9115
Financial Manager	MF Makgaba	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**371 055**	**104 392**	**28.1%**	**79 639**	**21.5%**	**184 031**	**49.6%**	**90 706**	**68.8%**	**(12.2%)**
Property rates	6 099	601	9.9%	1 812	29.7%	2 414	39.6%	-	.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	51 415	2 823	5.5%	6 570	12.8%	9 393	18.3%	45	.6%	14 565.3%
Service charges - sanitation revenue	2 050	279	13.6%	548	26.7%	827	40.3%	-	-	(100.0%)
Service charges - refuse revenue	2 565	294	11.5%	865	33.7%	1 159	45.2%	8	1.2%	10 421.9%
Service charges - other	210	42	19.8%	37	17.4%	78	37.2%	34	49.0%	7.9%
Rental of facilities and equipment	210	39	18.4%	206	98.3%	245	116.6%	53	24.2%	289.2%
Interest earned - external investments	12 400	2 695	21.7%	2 077	16.7%	4 771	38.5%	11 397	353.9%	(81.8%)
Interest earned - outstanding debtors	9 000	1 199	13.3%	3 611	40.1%	4 810	53.4%	0	-	904 896.7%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	250	53	21.2%	56	22.3%	109	43.5%	78	37.6%	(28.5%)
Licences and permits	900	457	50.7%	680	75.6%	1 137	126.3%	598	104.0%	13.7%
Agency services	342	-	-	367	107.4%	367	107.4%	294	27.8%	24.8%
Transfers recognised - operational	273 625	95 178	34.8%	59 829	21.9%	155 007	56.6%	76 733	75.8%	(22.0%)
Other own revenue	11 989	734	6.1%	2 980	24.9%	3 714	31.0%	1 267	18.7%	135.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	199	33.2%	(100.0%)
Operating Expenditure	**332 583**	**68 830**	**20.7%**	**76 837**	**23.1%**	**145 667**	**43.8%**	**68 277**	**47.7%**	**12.5%**
Employee related costs	107 851	29 470	27.3%	30 158	28.0%	59 628	55.3%	24 914	43.4%	21.1%
Remuneration of councillors	15 604	3 593	23.0%	3 645	23.4%	7 238	46.4%	3 683	52.8%	(1.0%)
Debt impairment	34 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	21 325	6 230	29.2%	6 076	28.5%	12 306	57.7%	26 931	49.4%	(77.4%)
Contracted services	13 340	1 069	8.0%	9 294	69.7%	10 363	77.7%	-	-	(100.0%)
Transfers and grants	45 473	887	2.0%	2 450	5.4%	3 337	7.3%	141	6.9%	1 632.7%
Other expenditure	94 989	27 581	29.0%	25 213	26.5%	52 794	55.6%	12 608	84.8%	100.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**38 472**	**35 562**		**2 802**		**38 364**		**22 430**		
Transfers recognised - capital	110 100	494	.4%	200	.2%	694	.6%	41 749	87.3%	(99.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**148 572**	**36 056**		**3 002**		**39 058**		**64 179**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**148 572**	**36 056**		**3 002**		**39 058**		**64 179**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**148 572**	**36 056**		**3 002**		**39 058**		**64 179**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**148 572**	**36 056**		**3 002**		**39 058**		**64 179**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**129 881**	**1 737**	**1.3%**	**40 689**	**31.3%**	**42 426**	**32.7%**	**18 288**	**14.8%**	**122.5%**
National Government	110 100	-	-	37 673	34.2%	37 673	34.2%	15 063	17.0%	150.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**110 100**	**-**	**-**	**37 673**	**34.2%**	**37 673**	**34.2%**	**15 063**	**15.5%**	**150.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	19 781	1 737	8.8%	3 016	15.2%	4 753	24.0%	3 225	-	(6.5%)
Capital Expenditure Standard Classification	**129 881**	**1 737**	**1.3%**	**40 689**	**31.3%**	**42 426**	**32.7%**	**18 288**	**14.8%**	**122.5%**
Governance and Administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**19 900**	**801**	**4.0%**	**1 480**	**7.4%**	**2 281**	**11.5%**	**11 087**	**38.7%**	**(86.7%)**
Community & Social Services	16 000	801	5.0%	1 287	8.0%	2 088	13.0%	1 506	-	(14.6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	3 900	-	-	193	4.9%	193	4.9%	9 581	33.4%	(98.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 000**	**-**	**-**	**3 079**	**307.9%**	**3 079**	**307.9%**	**-**	**-**	**(100.0%)**
Planning and Development	1 000	-	-	3 079	307.9%	3 079	307.9%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**108 981**	**936**	**.9%**	**36 131**	**33.2%**	**37 067**	**34.0%**	**7 201**	**13.0%**	**401.8%**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	60 803	-	-	29 643	48.8%	29 643	48.8%	4 027	11.3%	636.1%
Waste Water Management	44 248	936	2.1%	6 389	14.4%	7 325	16.6%	3 174	17.6%	101.3%
Waste Management	3 930	-	-	99	2.5%	99	2.5%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**481 143**	**153 542**	**31.9%**	**188 227**	**39.1%**	**341 769**	**71.0%**	**132 456**	**74.1%**	**42.1%**
Ratepayers and other	**87 756**	**42 437**	**48.4%**	**75 671**	**86.2%**	**118 109**	**134.6%**	**2 576**	**11.9%**	**2 837.1%**
Government - operating	265 848	95 178	35.8%	65 292	24.6%	160 470	60.4%	77 333	77.7%	(15.6%)
Government - capital	115 143	13 230	11.5%	45 187	39.2%	58 417	50.7%	41 149	82.8%	9.8%
Interest	12 396	2 697	21.8%	2 077	16.8%	4 773	38.5%	11 397	101.1%	(81.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(332 580)**	**(77 656)**	**23.3%**	**(141 037)**	**42.4%**	**(218 693)**	**65.8%**	**(68 277)**	**47.7%**	**106.6%**
Suppliers and employees	(279 108)	(76 769)	27.5%	(139 846)	50.1%	(216 615)	77.6%	(64 387)	46.2%	117.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(53 472)	(887)	1.7%	(1 190)	2.2%	(2 078)	3.9%	(3 890)	-	(69.4%)
Net Cash from/(used) Operating Activities	**148 563**	**75 886**	**51.1%**	**47 190**	**31.8%**	**123 076**	**82.8%**	**64 179**	**121.4%**	**(26.5%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(129 876)**	**(1 794)**	**1.4%**	**(52 618)**	**40.5%**	**(54 412)**	**41.9%**	**(18 288)**	**14.3%**	**187.7%**
Capital assets	(129 876)	(1 794)	1.4%	(52 618)	40.5%	(54 412)	41.9%	(18 288)	14.3%	187.7%
Net Cash from/(used) Investing Activities	**(129 876)**	**(1 794)**	**1.4%**	**(52 618)**	**40.5%**	**(54 412)**	**41.9%**	**(18 288)**	**14.2%**	**187.7%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**18 687**	**74 092**	**396.5%**	**(5 428)**	**(29.0%)**	**68 664**	**367.4%**	**45 890**	**21 306.5%**	**(111.8%)**
Cash/cash equivalents at the year begin:	85 106	-	-	74 092	87.1%	-	-	116 332	-	(36.3%)
Cash/cash equivalents at the year end:	**103 793**	**74 092**	**71.4%**	**68 664**	**66.2%**	**68 664**	**66.2%**	**162 222**	**22 354.1%**	**(57.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 536	8.8%	2 650	5.2%	200	.4%	43 927	85.6%	51 313	30.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 126	3.8%	545	1.8%	540	1.8%	27 239	92.5%	29 449	17.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	483	3.2%	237	1.5%	247	1.6%	14 320	93.7%	15 287	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	524	3.4%	254	1.6%	264	1.7%	14 398	93.3%	15 440	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 464	5.6%	1 171	2.7%	1 207	2.8%	38 803	88.9%	43 645	26.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	809	6.6%	427	3.5%	143	1.2%	10 820	88.7%	12 199	7.3%	-	-	-	-
Total By Income Source	**9 943**	**5.9%**	**5 284**	**3.2%**	**2 600**	**1.6%**	**149 506**	**89.3%**	**167 333**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 243	29.3%	686	9.0%	-	-	4 727	61.7%	7 657	4.6%	-	-	-	-
Commercial	416	7.5%	166	3.0%	153	2.7%	4 824	86.8%	5 558	3.3%	-	-	-	-
Households	7 260	4.7%	4 415	2.9%	2 435	1.6%	139 106	90.8%	153 215	91.6%	-	-	-	-
Other	25	2.7%	17	1.9%	13	1.4%	849	94.0%	903	.5%	-	-	-	-
Total By Customer Group	**9 943**	**5.9%**	**5 284**	**3.2%**	**2 600**	**1.6%**	**149 506**	**89.3%**	**167 333**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	185	100.0%	185	59.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	125	100.0%	125	40.2%
Total	**-**	**-**	**-**	**-**	**-**	**-**	**310**	**100.0%**	**310**	**100.0%**

Contact Details

Municipal Manager	ZG Skhosana (acting)	013 973 1101
Financial Manager	VB Bila (Acting CFO)	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**333 623**	**133 464**	**40.0%**	**110 013**	**33.0%**	**243 477**	**73.0%**	**129 877**	**79.1%**	**(15.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	100	20	20.0%	21	20.6%	41	40.6%	(6)	-	(418.0%)
Interest earned - external investments	18 060	4 368	24.2%	4 612	25.5%	8 980	49.7%	3 079	28.4%	49.8%
Interest earned - outstanding debtors	5	-	-	-	-	-	-	1	3.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	313 592	129 088	41.2%	104 959	33.5%	234 047	74.6%	113 048	78.6%	(7.2%)
Other own revenue	1 866	(13)	(.7%)	422	22.6%	409	21.9%	13 756	986.1%	(96.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**733 471**	**80 133**	**10.9%**	**105 878**	**14.4%**	**186 011**	**25.4%**	**75 855**	**22.0%**	**39.6%**
Employee related costs	121 101	15 157	12.5%	15 792	13.0%	30 949	25.6%	13 542	31.2%	16.6%
Remuneration of councillors	14 579	2 737	18.8%	2 764	19.0%	5 501	37.7%	3 068	39.1%	(9.9%)
Debt impairment	20	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 861	2 032	29.6%	2 099	30.6%	4 131	60.2%	1 852	55.8%	13.3%
Finance charges	5 778	1 323	22.9%	1 224	21.2%	2 547	44.1%	1 385	54.5%	(11.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	709	60	8.4%	114	16.0%	174	24.5%	(6 401)	(656.0%)	(101.8%)
Contracted services	10 899	553	5.1%	2 051	18.8%	2 604	23.9%	265	13.0%	674.7%
Transfers and grants	439 454	35 566	8.1%	53 776	12.2%	89 342	20.3%	32 410	14.5%	65.9%
Other expenditure	134 069	22 705	16.9%	28 058	20.9%	50 763	37.9%	29 735	65.8%	(5.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(399 847)**	**53 331**		**4 135**		**57 466**		**54 022**		
Transfers recognised - capital	-	237	-	95	-	331	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(399 847)**	**53 567**		**4 230**		**57 798**		**54 022**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(399 847)**	**53 567**		**4 230**		**57 798**		**54 022**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(399 847)**	**53 567**		**4 230**		**57 798**		**54 022**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(399 847)**	**53 567**		**4 230**		**57 798**		**54 022**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**56 338**	**100**	**.2%**	**2 405**	**4.3%**	**2 505**	**4.4%**	**4 345**	**12.7%**	**(44.6%)**
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 338	100	.2%	2 405	4.3%	2 505	4.4%	4 345	12.7%	(44.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**56 338**	**100**	**.2%**	**2 405**	**4.3%**	**2 505**	**4.4%**	**4 345**	**12.7%**	**(44.6%)**
Governance and Administration	**5 536**	**96**	**1.7%**	**104**	**1.9%**	**200**	**3.6%**	**2 865**	**155.2%**	**(96.4%)**
Executive & Council	2 138	-	-	3	.1%	3	.1%	13	1.5%	(79.1%)
Budget & Treasury Office	12	39	324.3%	16	135.8%	55	460.2%	21	35.3%	(23.9%)
Corporate Services	3 387	57	1.7%	85	2.5%	142	4.2%	2 831	300.3%	(97.0%)
Community and Public Safety	**35 267**	**4**	**-**	**2 302**	**6.5%**	**2 305**	**6.5%**	**4**	**.1%**	**55 777.9%**
Community & Social Services	400	-	-	15	3.7%	15	3.7%	-	20.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	34 867	4	-	2 287	6.6%	2 291	6.6%	4	-	55 414.9%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 535**	**-**	**-**	**-**	**-**	**-**	**-**	**1 476**	**13.0%**	**(100.0%)**
Planning and Development	20	-	-	-	-	-	-	1 476	13.0%	(100.0%)
Road Transport	15 095	-	-	-	-	-	-	-	-	-
Environmental Protection	420	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**333 623**	**132 097**	**39.6%**	**111 809**	**33.5%**	**243 906**	**73.1%**	**106 616**	**72.0%**	**4.9%**
Ratepayers and other	**1 966**	**336**	**17.1%**	**603**	**30.7%**	**939**	**47.8%**	**1 624**	**159.2%**	**(62.9%)**
Government - operating	313 592	129 088	41.2%	104 899	33.5%	233 987	74.6%	100 910	74.6%	4.0%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	18 065	2 673	14.8%	6 307	34.9%	8 980	49.7%	4 082	32.6%	54.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(726 590)**	**(83 072)**	**11.4%**	**(109 760)**	**15.1%**	**(192 833)**	**26.5%**	**(57 832)**	**59.1%**	**89.8%**
Suppliers and employees	(281 358)	(51 724)	18.4%	(49 471)	17.6%	(101 195)	36.0%	(15 647)	1 355 664 140.0%	216.2%
Finance charges	(5 778)	(1 190)	20.6%	(1 224)	21.2%	(2 414)	41.8%	(2 744)	54.2%	(55.4%)
Transfers and grants	(439 454)	(30 158)	6.9%	(59 065)	13.4%	(89 223)	20.3%	(39 441)	30.3%	49.8%
Net Cash from/(used) Operating Activities	**(392 967)**	**49 025**	**(12.5%)**	**2 049**	**(.5%)**	**51 074**	**(13.0%)**	**48 783**	**106.5%**	**(95.8%)**
Cash Flow from Investing Activities										
Receipts	**5 933**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	5 933	-	-	-	-	-	-	-	-	-
Payments	**(56 338)**	**(52)**	**.1%**	**(2 453)**	**4.4%**	**(2 505)**	**4.4%**	**(4 345)**	**12.7%**	**(43.6%)**
Capital assets	(56 338)	(52)	.1%	(2 453)	4.4%	(2 505)	4.4%	(4 345)	12.7%	(43.6%)
Net Cash from/(used) Investing Activities	**(50 405)**	**(52)**	**.1%**	**(2 453)**	**4.9%**	**(2 505)**	**5.0%**	**(4 345)**	**14.9%**	**(43.6%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(4 874)**	**(1 543)**	**31.6%**	**(1 302)**	**26.7%**	**(2 844)**	**58.4%**	**-**	**30.5%**	**(100.0%)**
Repayment of borrowing	(4 874)	(1 543)	31.6%	(1 302)	26.7%	(2 844)	58.4%	-	30.5%	(100.0%)
Net Cash from/(used) Financing Activities	**(4 874)**	**(1 543)**	**31.6%**	**(1 302)**	**26.7%**	**(2 844)**	**58.4%**	**-**	**30.5%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(448 246)**	**47 430**	**(10.6%)**	**(1 706)**	**.4%**	**45 724**	**(10.2%)**	**44 438**	**307.3%**	**(103.8%)**
Cash/cash equivalents at the year begin:	515 672	466 052	90.4%	513 482	99.6%	466 052	90.4%	488 523	89.5%	5.1%
Cash/cash equivalents at the year end:	**67 425**	**513 482**	**761.6%**	**511 776**	**759.0%**	**511 776**	**759.0%**	**532 961**	**100.9%**	**(4.0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	8.1%	8	8.1%	8	8.1%	73	75.8%	96	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 474	99.8%	-	-	-	-	24	.2%	15 498	99.4%	-	-	-	-
Total By Income Source	**15 481**	**99.3%**	**8**	**-**	**8**	**-**	**99**	**.6%**	**15 596**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	15 451	99.3%	8	-	8	-	86	.6%	15 552	99.7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	70.2%	-	-	-	-	13	29.8%	44	.3%	-	-	-	-
Total By Customer Group	**15 481**	**99.3%**	**8**	**-**	**8**	**-**	**99**	**.6%**	**15 596**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 368	100.0%	-	-	-	-	-	-	4 368	59.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 954	100.0%	-	-	-	-	-	-	2 954	40.3%
Total	**7 323**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**7 323**	**100.0%**

Contact Details

Municipal Manager	Mr A G Zimbwa (acting)	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**294 560**	**105 493**	**35.8%**	**66 128**	**22.4%**	**171 621**	**58.3%**	**57 147**	**67.7%**	**15.7%**
Property rates	34 927	26 562	76.1%	(5)	-	26 557	76.0%	236	134.7%	(102.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	120 155	26 192	21.8%	26 708	22.2%	52 900	44.0%	20 399	51.2%	30.9%
Service charges - water revenue	16 693	7 737	46.3%	6 521	39.1%	14 258	85.4%	4 254	44.9%	53.3%
Service charges - sanitation revenue	9 656	2 270	23.5%	2 451	25.4%	4 721	48.9%	2 074	39.7%	18.2%
Service charges - refuse revenue	10 084	2 553	25.3%	2 808	27.8%	5 361	53.2%	691	26.7%	306.5%
Service charges - other	-	-	-	80	-	80	-	-	-	(100.0%)
Rental of facilities and equipment	150	529	352.4%	521	347.0%	1 051	699.4%	100	36.5%	422.0%
Interest earned - external investments	-	47	-	28	-	75	-	-	-	(100.0%)
Interest earned - outstanding debtors	3 892	1 498	38.5%	1 447	37.2%	2 945	75.7%	477	169.7%	203.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 648	493	29.9%	240	14.5%	733	44.5%	213	23.7%	12.5%
Licences and permits	-	202	-	-	-	202	-	8 428	-	(100.0%)
Agency services	6 000	1 715	28.6%	4 491	74.8%	6 206	103.4%	-	59.9%	(100.0%)
Transfers recognised - operational	89 538	35 123	39.2%	20 248	22.6%	55 371	61.8%	17 349	63.3%	16.7%
Other own revenue	1 816	571	31.4%	591	32.5%	1 161	64.0%	2 925	180.3%	(79.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**308 733**	**93 442**	**30.3%**	**90 746**	**29.4%**	**184 188**	**59.7%**	**78 330**	**58.1%**	**15.9%**
Employee related costs	103 283	26 929	26.1%	26 233	25.4%	53 162	51.5%	25 324	50.6%	3.6%
Remuneration of councillors	8 204	1 766	21.5%	1 836	22.4%	3 603	43.9%	804	26.2%	128.3%
Debt impairment	3 095	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 237	-	-	-	-	-	-	-	-	-
Finance charges	2 640	5 217	197.6%	5 772	218.6%	10 989	416.3%	2 847	136.7%	102.7%
Bulk purchases	100 938	35 084	34.8%	27 575	27.3%	62 659	62.1%	21 383	50.5%	29.0%
Other Materials	9 968	-	-	-	-	-	-	-	-	-
Contracted services	32 770	11 326	34.6%	15 322	46.8%	26 649	81.3%	95	.3%	16 107.7%
Transfers and grants	-	542	-	1 846	-	2 388	-	-	-	(100.0%)
Other expenditure	29 599	12 578	42.5%	12 162	41.1%	24 739	83.6%	27 438	179.2%	(55.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	438	-	(100.0%)
Surplus/(Deficit)	**(14 172)**	**12 051**		**(24 618)**		**(12 567)**		**(21 183)**		
Transfers recognised - capital	53 390	-	-	1 250	2.3%	1 250	2.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**39 218**	**12 051**		**(23 368)**		**(11 317)**		**(21 183)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**39 218**	**12 051**		**(23 368)**		**(11 317)**		**(21 183)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 218**	**12 051**		**(23 368)**		**(11 317)**		**(21 183)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 218**	**12 051**		**(23 368)**		**(11 317)**		**(21 183)**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**57 438**	**-**	**-**	**5 119**	**8.9%**	**5 119**	**8.9%**	**1 072**	**13.7%**	**377.3%**
National Government	53 390	-	-	4 946	9.3%	4 946	9.3%	369	55.7%	1 238.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 390**	**-**	**-**	**4 946**	**9.3%**	**4 946**	**9.3%**	**369**	**55.7%**	**1 238.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 048	-	-	173	4.3%	173	4.3%	703	-	(75.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**57 438**	**-**	**-**	**5 119**	**8.9%**	**5 119**	**8.9%**	**1 072**	**9.2%**	**377.3%**
Governance and Administration	**200**	**-**	**-**	**173**	**86.5%**	**173**	**86.5%**	**703**	**1.2%**	**(75.4%)**
Executive & Council	-	-	-	-	-	-	-	703	1.3%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	200	-	-	173	86.5%	173	86.5%	-	-	(100.0%)
Community and Public Safety	**4 261**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	100	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	4 161	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 101**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**27.9%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 101	-	-	-	-	-	-	-	27.9%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**32 875**	**-**	**-**	**4 946**	**15.0%**	**4 946**	**15.0%**	**369**	**14.6%**	**1 238.7%**
Electricity	1 900	-	-	-	-	-	-	50	5.5%	(100.0%)
Water	24 851	-	-	4 946	19.9%	4 946	19.9%	-	16.8%	(100.0%)
Waste Water Management	6 125	-	-	-	-	-	-	320	16.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**225 047**	**89 198**	**39.6%**	**84 783**	**37.7%**	**173 981**	**77.3%**	**62 662**	**67.3%**	**35.3%**
Ratepayers and other	**148 594**	**44 657**	**30.1%**	**52 934**	**35.6%**	**97 591**	**65.7%**	**50 373**	**139.4%**	**5.1%**
Government - operating	74 643	36 673	49.1%	20 699	27.7%	57 372	76.9%	12 288	15.2%	68.4%
Government - capital	-	7 868	-	11 150	-	19 018	-	-	-	(100.0%)
Interest	1 810	-	-	-	-	-	-	0	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(176 725)**	**(68 973)**	**39.0%**	**(80 558)**	**45.6%**	**(149 532)**	**84.6%**	**(78 662)**	**54.2%**	**2.4%**
Suppliers and employees	(175 821)	(68 671)	39.1%	(76 057)	43.3%	(144 729)	82.3%	(77 933)	54.6%	(2.4%)
Finance charges	(904)	(119)	13.1%	(4 501)	497.9%	(4 620)	511.0%	(655)	46.5%	587.2%
Transfers and grants	-	(183)	-	-	-	(183)	-	(74)	5.7%	(100.0%)
Net Cash from/(used) Operating Activities	**48 322**	**20 225**	**41.9%**	**4 225**	**8.7%**	**24 449**	**50.6%**	**(16 001)**	**116.3%**	**(126.4%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(20 069)**	**(15 083)**	**75.2%**	**(4 946)**	**24.6%**	**(20 029)**	**99.8%**	**(50)**	**-**	**9 881.3%**
Capital assets	(20 069)	(15 083)	75.2%	(4 946)	24.6%	(20 029)	99.8%	(50)	-	9 881.3%
Net Cash from/(used) Investing Activities	**(20 069)**	**(15 083)**	**75.2%**	**(4 946)**	**24.6%**	**(20 029)**	**99.8%**	**(50)**	**1 109.1%**	**9 881.3%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(48)**	**11.8%**	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	(48)	11.8%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(48)**	**11.8%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**28 253**	**5 142**	**18.2%**	**(721)**	**(2.6%)**	**4 420**	**15.6%**	**(16 098)**	**105.0%**	**(95.5%)**
Cash/cash equivalents at the year begin:	(1 912)	235	(12.3%)	5 377	(281.2%)	235	(12.3%)	99 882	(54.0%)	(94.6%)
Cash/cash equivalents at the year end:	**26 341**	**5 377**	**20.4%**	**4 655**	**17.7%**	**4 655**	**17.7%**	**83 784**	**120.7%**	**(94.4%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 066	4.2%	990	3.9%	1 092	4.3%	22 178	87.6%	25 326	24.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	5 170	17.7%	1 374	4.7%	1 926	6.6%	20 717	71.0%	29 188	28.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 221	6.2%	1 064	5.4%	873	4.4%	16 606	84.0%	19 764	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 013	3.6%	1 186	4.3%	865	3.1%	24 838	89.0%	27 901	27.3%	-	-	-	-
Total By Income Source	**8 470**	**8.3%**	**4 614**	**4.5%**	**4 756**	**4.7%**	**84 338**	**82.5%**	**102 179**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 470	8.3%	4 614	4.5%	4 756	4.7%	84 338	82.5%	102 179	100.0%	-	-	-	-
Total By Customer Group	**8 470**	**8.3%**	**4 614**	**4.5%**	**4 756**	**4.7%**	**84 338**	**82.5%**	**102 179**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	10 551	5.9%	(3)	-	-	-	168 162	94.1%	178 711	69.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	2 472	48.4%	1 267	24.8%	1 370	26.8%	5 109	2.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 564	100.0%	1 564	.6%
Trade Creditors	-	-	30 311	100.0%	-	-	-	-	30 311	11.7%
Auditor-General	718	10.7%	1 130	16.8%	384	5.7%	4 498	66.8%	6 730	2.6%
Other	-	-	1 498	4.1%	1 349	3.7%	33 361	92.1%	36 207	14.0%
Total	**11 269**	**4.4%**	**35 408**	**13.7%**	**2 999**	**1.2%**	**208 956**	**80.8%**	**258 633**	**100.0%**

Contact Details

Municipal Manager	Mr B S Koma	013 235 7333
Financial Manager	Mr N S Mabitsela (acting)	013 235 7371

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MBOMBELA (MP322)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**1 611 452**	**441 775**	**27.4%**	**419 342**	**26.0%**	**861 117**	**53.4%**	**385 132**	**51.4%**	**8.9%**
Property rates	313 814	73 302	23.4%	73 148	23.3%	146 449	46.7%	68 582	48.0%	6.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	645 869	151 968	23.5%	146 433	22.7%	298 401	46.2%	135 682	48.0%	7.9%
Service charges - water revenue	31 792	6 814	21.4%	6 956	21.9%	13 770	43.3%	6 216	43.9%	11.9%
Service charges - sanitation revenue	17 494	3 980	22.8%	4 192	24.0%	8 173	46.7%	3 683	44.5%	13.8%
Service charges - refuse revenue	66 203	16 330	24.7%	16 295	24.6%	32 625	49.3%	14 404	50.7%	13.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	22 523	4 231	18.8%	4 263	18.9%	8 494	37.7%	1 411	15.0%	202.1%
Interest earned - external investments	5 780	335	5.8%	668	11.6%	1 003	17.4%	61	3.7%	994.0%
Interest earned - outstanding debtors	24 525	5 046	20.6%	4 877	19.9%	9 923	40.5%	5 691	58.3%	(14.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 582	706	19.7%	980	27.4%	1 687	47.1%	1 039	42.7%	(5.6%)
Licences and permits	44	1	2.6%	1	1.5%	2	4.1%	33	1 096.0%	(98.1%)
Agency services	106 653	27 345	25.6%	27 916	26.2%	55 261	51.8%	23 283	44.4%	19.9%
Transfers recognised - operational	346 325	145 721	42.1%	124 505	36.0%	270 226	78.0%	117 868	66.6%	5.6%
Other own revenue	23 347	3 496	15.0%	8 259	35.4%	11 755	50.3%	7 198	39.4%	14.7%
Gains on disposal of PPE	3 500	2 501	71.5%	847	24.2%	3 348	95.7%	(18)	-	(4 806.8%)
Operating Expenditure	**1 849 620**	**357 744**	**19.3%**	**436 196**	**23.6%**	**793 941**	**42.9%**	**460 483**	**44.6%**	**(5.3%)**
Employee related costs	450 543	102 575	22.8%	109 935	24.4%	212 511	47.2%	97 481	45.5%	12.8%
Remuneration of councillors	22 082	5 332	24.1%	5 205	23.6%	10 538	47.7%	4 795	47.8%	8.6%
Debt impairment	75 262	18 816	25.0%	5 452	7.2%	24 267	32.2%	20 729	45.5%	(73.7%)
Depreciation and asset impairment	282 004	55 291	19.6%	52 824	18.7%	108 115	38.3%	65 662	48.4%	(19.6%)
Finance charges	41 602	829	2.0%	10 784	25.9%	11 614	27.9%	12 419	47.6%	(13.2%)
Bulk purchases	402 743	93 361	23.2%	64 738	16.1%	158 099	39.3%	142 800	51.1%	(54.7%)
Other Materials	37 738	10 479	27.8%	12 628	33.5%	23 107	61.2%	10 868	45.5%	16.2%
Contracted services	290 835	36 707	12.6%	90 226	31.0%	126 933	43.6%	49 998	38.7%	80.5%
Transfers and grants	25 601	369	1.4%	9 993	39.0%	10 363	40.5%	4 909	28.6%	103.6%
Other expenditure	221 209	33 985	15.4%	74 410	33.6%	108 395	49.0%	50 823	33.4%	46.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(238 168)**	**84 030**		**(16 854)**		**67 176**		**(75 351)**		
Transfers recognised - capital	394 816	22 288	5.6%	125 110	31.7%	147 399	37.3%	69 757	28.1%	79.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**156 648**	**106 319**		**108 256**		**214 575**		**(5 594)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**156 648**	**106 319**		**108 256**		**214 575**		**(5 594)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**156 648**	**106 319**		**108 256**		**214 575**		**(5 594)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**156 648**	**106 319**		**108 256**		**214 575**		**(5 594)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**575 919**	**28 081**	**4.9%**	**81 012**	**14.1%**	**109 094**	**18.9%**	**77 237**	**19.1%**	**4.9%**
National Government	332 813	20 086	6.0%	63 380	19.0%	83 466	25.1%	57 557	21.8%	10.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**332 813**	**20 086**	**6.0%**	**63 380**	**19.0%**	**83 466**	**25.1%**	**57 557**	**21.8%**	**10.1%**
Borrowing	105 050	2 749	2.6%	7 067	6.7%	9 816	9.3%	8 377	12.4%	(15.6%)
Internally generated funds	135 556	5 247	3.9%	10 024	7.4%	15 270	11.3%	10 465	18.5%	(4.2%)
Public contributions and donations	2 500	-	-	542	21.7%	542	21.7%	839	41.3%	(35.4%)
Capital Expenditure Standard Classification	**575 919**	**28 081**	**4.9%**	**81 012**	**14.1%**	**109 094**	**18.9%**	**77 237**	**19.1%**	**4.9%**
Governance and Administration	**42 031**	**13 290**	**31.6%**	**35 189**	**83.7%**	**48 478**	**115.3%**	**8 029**	**2.8%**	**338.3%**
Executive & Council	3 821	8	.2%	1 252	32.8%	1 260	33.0%	2 592	10.8%	(51.7%)
Budget & Treasury Office	10 450	90	.9%	357	3.4%	447	4.3%	-	-	(100.0%)
Corporate Services	27 760	13 191	47.5%	33 580	121.0%	46 771	168.5%	5 437	2.1%	517.6%
Community and Public Safety	**47 338**	**-**	**-**	**618**	**1.3%**	**618**	**1.3%**	**2 209**	**9.7%**	**(72.0%)**
Community & Social Services	27 842	-	-	-	-	-	-	1 281	128.1%	(100.0%)
Sport And Recreation	8 000	-	-	618	7.7%	618	7.7%	912	13.4%	(32.3%)
Public Safety	11 495	-	-	-	-	-	-	15	.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**265 377**	**12 215**	**4.6%**	**34 438**	**13.0%**	**46 653**	**17.6%**	**32 051**	**100.1%**	**7.4%**
Planning and Development	32 409	-	-	958	3.0%	958	3.0%	803	9.1%	19.3%
Road Transport	232 967	12 215	5.2%	33 480	14.4%	45 695	19.6%	31 248	181.5%	7.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**218 414**	**2 577**	**1.2%**	**10 768**	**4.9%**	**13 345**	**6.1%**	**34 948**	**91.9%**	**(69.2%)**
Electricity	42 147	401	1.0%	6 874	16.3%	7 275	17.3%	5 356	-	28.3%
Water	137 437	934	.7%	3 663	2.7%	4 596	3.3%	6 416	31.0%	(42.9%)
Waste Water Management	25 330	875	3.5%	231	.9%	1 106	4.4%	23 177	1 115.5%	(99.0%)
Waste Management	13 500	368	2.7%	-	-	368	2.7%	-	-	-
Other	**2 759**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**1 931 006**	**489 349**	**25.3%**	**554 334**	**28.7%**	**1 043 683**	**54.0%**	**483 966**	**55.1%**	**14.5%**
Ratepayers and other	**1 163 090**	**286 983**	**24.7%**	**295 203**	**25.4%**	**582 186**	**50.1%**	**272 179**	**47.1%**	**8.5%**
Government - operating	346 325	142 579	41.2%	114 063	32.9%	256 642	74.1%	108 102	75.1%	5.5%
Government - capital	394 816	59 639	15.1%	145 008	36.7%	204 647	51.8%	103 625	70.6%	39.9%
Interest	26 775	148	.6%	61	.2%	208	.8%	60	.7%	1.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(1 478 212)**	**(465 171)**	**31.5%**	**(445 244)**	**30.1%**	**(910 415)**	**61.6%**	**(393 033)**	**62.6%**	**13.3%**
Suppliers and employees	(1 413 793)	(464 341)	32.8%	(428 841)	30.3%	(893 183)	63.2%	(380 614)	63.4%	12.7%
Finance charges	(42 106)	(829)	2.0%	(10 784)	25.6%	(11 614)	27.6%	(12 419)	34.2%	(13.2%)
Transfers and grants	(22 313)	-	-	(5 618)	25.2%	(5 618)	25.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**452 794**	**24 178**	**5.3%**	**109 090**	**24.1%**	**133 269**	**29.4%**	**90 933**	**23.3%**	**20.0%**
Cash Flow from Investing Activities										
Receipts	**82 869**	**5 874**	**7.1%**	**(72)**	**(.1%)**	**5 802**	**7.0%**	**1 658**	**36.8%**	**(104.4%)**
Proceeds on disposal of PPE	3 500	5 874	167.8%	(72)	(2.1%)	5 802	165.8%	1 658	36.8%	(104.4%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	79 369	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(572 746)**	**(31 042)**	**5.4%**	**(77 922)**	**13.6%**	**(108 963)**	**19.0%**	**(78 149)**	**21.2%**	**(.3%)**
Capital assets	(572 746)	(31 042)	5.4%	(77 922)	13.6%	(108 963)	19.0%	(78 149)	21.2%	(.3%)
Net Cash from/(used) Investing Activities	**(489 877)**	**(25 168)**	**5.1%**	**(77 994)**	**15.9%**	**(103 162)**	**21.1%**	**(76 491)**	**21.1%**	**2.0%**
Cash Flow from Financing Activities										
Receipts	**160 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5.3%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	160 000	-	-	-	-	-	-	-	6.9%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(11 393)**	**(1 178)**	**10.3%**	**(5 828)**	**51.1%**	**(7 005)**	**61.5%**	**(7 412)**	**48.8%**	**(21.4%)**
Repayment of borrowing	(11 393)	(1 178)	10.3%	(5 828)	51.1%	(7 005)	61.5%	(7 412)	48.8%	(21.4%)
Net Cash from/(used) Financing Activities	**148 607**	**(1 178)**	**(.8%)**	**(5 828)**	**(3.9%)**	**(7 005)**	**(4.7%)**	**(7 412)**	**2.6%**	**(21.4%)**
Net Increase/(Decrease) in cash held	**111 524**	**(2 167)**	**(1.9%)**	**25 268**	**22.7%**	**23 101**	**20.7%**	**7 029**	**(26.7%)**	**259.5%**
Cash/cash equivalents at the year begin:	110 156	(6 551)	(5.9%)	(8 718)	(7.9%)	(6 551)	(5.9%)	(578)	71.8%	1 409.6%
Cash/cash equivalents at the year end:	**221 680**	**(8 718)**	**(3.9%)**	**16 550**	**7.5%**	**16 550**	**7.5%**	**6 451**	**4.9%**	**156.5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 755	6.6%	15	.1%	861	3.3%	23 797	90.0%	26 429	5.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	43 821	59.4%	140	.2%	6 863	9.3%	22 888	31.1%	73 712	15.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 158	12.1%	83	.1%	6 929	4.4%	131 807	83.4%	157 977	33.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 138	9.7%	4	-	458	3.9%	10 158	86.4%	11 757	2.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 715	6.4%	18	-	2 180	3.0%	66 648	90.6%	73 561	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	478	10.9%	0	-	235	5.4%	3 653	83.7%	4 366	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	2 006	2.1%	2	-	1 934	2.0%	90 684	95.8%	94 626	19.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 388	7.0%	239	.7%	823	2.4%	30 611	89.9%	34 062	7.1%	-	-	-	-
Total By Income Source	**75 458**	**15.8%**	**503**	**.1%**	**20 282**	**4.3%**	**380 246**	**79.8%**	**476 489**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 244	17.3%	108	.4%	4 048	16.5%	16 183	65.8%	24 583	5.2%	-	-	-	-
Commercial	30 625	48.7%	101	.2%	3 647	5.8%	28 498	45.3%	62 871	13.2%	-	-	-	-
Households	40 181	10.8%	291	.1%	12 273	3.3%	319 034	85.8%	371 779	78.0%	-	-	-	-
Other	409	2.4%	3	-	314	1.8%	16 530	95.8%	17 256	3.6%	-	-	-	-
Total By Customer Group	**75 458**	**15.8%**	**503**	**.1%**	**20 282**	**4.3%**	**380 246**	**79.8%**	**476 489**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	69	100.0%	-	-	-	-	-	-	69	.1%
PAYE deductions	5 266	100.0%	-	-	-	-	-	-	5 266	3.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 238	100.0%	-	-	-	-	-	-	6 238	4.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	110 176	96.4%	3 762	3.3%	74	.1%	322	.3%	114 334	85.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 712	100.0%	-	-	-	-	-	-	7 712	5.8%
Total	**129 461**	**96.9%**	**3 762**	**2.8%**	**74**	**.1%**	**322**	**.2%**	**133 619**	**100.0%**

Contact Details

Municipal Manager	Mr X C Mzobe	013 759 2001
Financial Manager	Ms N T Mthembu	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: UMJINDI (MP323)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**214 333**	**54 405**	**25.4%**	**50 037**	**23.3%**	**104 442**	**48.7%**	**39 772**	**47.0%**	**25.8%**
Property rates	23 569	4 914	20.9%	5 255	22.3%	10 170	43.1%	5 293	52.4%	(.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	72 495	18 398	25.4%	14 983	20.7%	33 381	46.0%	13 810	37.3%	8.5%
Service charges - water revenue	33 931	5 619	16.6%	5 563	16.4%	11 182	33.0%	4 981	59.5%	11.7%
Service charges - sanitation revenue	5 871	1 447	24.6%	1 384	23.6%	2 831	48.2%	1 299	47.5%	6.5%
Service charges - refuse revenue	10 525	2 881	27.4%	2 892	27.5%	5 773	54.9%	2 765	49.5%	4.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 479	154	10.4%	137	9.3%	291	19.7%	312	59.0%	(56.1%)
Interest earned - external investments	500	25	5.0%	27	5.3%	52	10.3%	20	-	34.2%
Interest earned - outstanding debtors	2 500	1 241	49.6%	898	35.9%	2 139	85.5%	(503)	339.9%	(278.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	302	39	12.8%	1	.3%	40	13.2%	48	27.9%	(97.8%)
Licences and permits	19	1	6.1%	42	221.8%	43	227.9%	3	.2%	1 524.2%
Agency services	2 900	731	25.2%	478	16.5%	1 209	41.7%	657	-	(27.3%)
Transfers recognised - operational	50 003	18 185	36.4%	17 061	34.1%	35 246	70.5%	8 722	-	95.6%
Other own revenue	10 239	518	5.1%	1 317	12.9%	1 835	17.9%	2 147	4.7%	(38.6%)
Gains on disposal of PPE	-	252	-	-	-	252	-	220	-	(100.0%)
Operating Expenditure	**256 185**	**44 769**	**17.5%**	**63 598**	**24.8%**	**108 368**	**42.3%**	**50 653**	**44.8%**	**25.6%**
Employee related costs	74 343	16 741	22.5%	18 133	24.4%	34 874	46.9%	15 979	50.7%	13.5%
Remuneration of councillors	5 651	1 418	25.1%	1 297	22.9%	2 715	48.0%	1 301	40.6%	(.3%)
Debt impairment	15 599	-	-	-	-	-	-	(1)	-	(100.0%)
Depreciation and asset impairment	25 000	-	-	-	-	-	-	-	-	-
Finance charges	807	19	2.4%	863	106.9%	882	109.3%	5	-	17 149.9%
Bulk purchases	72 692	19 700	27.1%	14 280	19.6%	33 981	46.7%	11 530	44.8%	23.8%
Other Materials	-	372	-	260	-	632	-	687	711.4%	(62.1%)
Contracted services	12 667	1 627	12.8%	3 487	27.5%	5 114	40.4%	3 585	49.0%	(2.7%)
Transfers and grants	4 451	822	18.5%	18 226	409.5%	19 048	427.9%	10 994	1 683.7%	65.8%
Other expenditure	44 976	4 071	9.1%	7 052	15.7%	11 123	24.7%	6 573	19.1%	7.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	(0)	-	(100.0%)
Surplus/(Deficit)	**(41 852)**	**9 636**		**(13 561)**		**(3 925)**		**(10 880)**		
Transfers recognised - capital	63 753	13	-	26 372	41.4%	26 385	41.4%	(1)	-	(3 102 688.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 901**	**9 648**		**12 811**		**22 459**		**(10 881)**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**21 901**	**9 648**		**12 811**		**22 459**		**(10 881)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 901**	**9 648**		**12 811**		**22 459**		**(10 881)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 901**	**9 648**		**12 811**		**22 459**		**(10 881)**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**70 537**	**7 280**	**10.3%**	**12 169**	**17.3%**	**19 449**	**27.6%**	**4 269**	**24.2%**	**185.1%**
National Government	70 537	7 257	10.3%	12 169	17.3%	19 426	27.5%	4 269	25.4%	185.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**70 537**	**7 257**	**10.3%**	**12 169**	**17.3%**	**19 426**	**27.5%**	**4 269**	**25.4%**	**185.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	23	-	-	-	23	-	-	.1%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**70 537**	**7 280**	**10.3%**	**12 169**	**17.3%**	**19 449**	**27.6%**	**4 269**	**24.2%**	**185.1%**
Governance and Administration	**501**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1.3%**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	28	-	-	-	-	-	-	-	4.5%	-
Corporate Services	473	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 446**	**434**	**30.1%**	**-**	**-**	**434**	**30.1%**	**1**	**40.8%**	**(100.0%)**
Community & Social Services	105	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 169	422	36.1%	-	-	422	36.1%	1	42.8%	(100.0%)
Public Safety	156	12	7.8%	-	-	12	7.8%	-	-	-
Housing	16	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 395**	**198**	**1.6%**	**-**	**-**	**198**	**1.6%**	**9**	**.1%**	**(100.0%)**
Planning and Development	104	-	-	-	-	-	-	-	-	-
Road Transport	12 291	198	1.6%	-	-	198	1.6%	9	.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**56 197**	**6 648**	**11.8%**	**12 169**	**21.7%**	**18 817**	**33.5%**	**4 259**	**31.4%**	**185.7%**
Electricity	21 488	5 882	27.4%	8 008	37.3%	13 890	64.6%	4 259	67.7%	88.0%
Water	25 683	-	-	498	1.9%	498	1.9%	-	-	(100.0%)
Waste Water Management	9 015	766	8.5%	3 663	40.6%	4 429	49.1%	-	-	(100.0%)
Waste Management	11	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**254 844**	**52 940**	**20.8%**	**79 226**	**31.1%**	**132 166**	**51.9%**	**39 551**	**46.3%**	**100.3%**
Ratepayers and other	**138 723**	**29 826**	**21.5%**	**35 766**	**25.8%**	**65 592**	**47.3%**	**31 314**	**32.0%**	**14.2%**
Government - operating	115 621	19 589	16.9%	17 061	14.8%	36 650	31.7%	8 721	-	95.6%
Government - capital	-	3 500	-	26 372	-	29 872	-	-	-	(100.0%)
Interest	500	25	5.0%	27	5.4%	52	10.4%	(483)	-	(105.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(215 514)**	**(51 543)**	**23.9%**	**(60 103)**	**27.9%**	**(111 647)**	**51.8%**	**(50 653)**	**51.5%**	**18.7%**
Suppliers and employees	(210 328)	(43 817)	20.8%	(57 841)	27.5%	(101 658)	48.3%	(39 653)	39.1%	45.9%
Finance charges	(738)	(43)	5.8%	(461)	62.4%	(504)	68.3%	(5)	-	9 105.3%
Transfers and grants	(4 448)	(7 683)	172.7%	(1 802)	40.5%	(9 485)	213.2%	(10 994)	1 810.6%	(83.6%)
Net Cash from/(used) Operating Activities	**39 330**	**1 397**	**3.6%**	**19 123**	**48.6%**	**20 519**	**52.2%**	**(11 101)**	**216.8%**	**(272.3%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**220**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	220	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(63 248)**	**(186)**	**.3%**	**(17 863)**	**28.2%**	**(18 049)**	**28.5%**	**-**	**-**	**(100.0%)**
Capital assets	(63 248)	(186)	.3%	(17 863)	28.2%	(18 049)	28.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(63 248)**	**(186)**	**.3%**	**(17 863)**	**28.2%**	**(18 049)**	**28.5%**	**220**	**(4.1%)**	**(8 214.4%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**(402)**	**-**	**(402)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	-	-	(402)	-	(402)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**(402)**	**-**	**(402)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(23 918)**	**1 210**	**(5.1%)**	**858**	**(3.6%)**	**2 068**	**(8.6%)**	**(10 881)**	**33.1%**	**(107.9%)**
Cash/cash equivalents at the year begin:	(31 509)	404	(1.3%)	1 614	(5.1%)	404	(1.3%)	(6 979)	-	(123.1%)
Cash/cash equivalents at the year end:	**(55 427)**	**1 614**	**(2.9%)**	**2 472**	**(4.5%)**	**2 472**	**(4.5%)**	**(17 860)**	**49.5%**	**(113.8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	981	5.8%	739	4.4%	1 059	6.3%	14 030	83.5%	16 809	21.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	979	10.3%	927	9.8%	232	2.4%	7 348	77.5%	9 487	11.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	843	4.5%	683	3.7%	614	3.3%	16 419	88.5%	18 559	23.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	315	3.9%	294	3.7%	210	2.6%	7 168	89.7%	7 987	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	566	4.5%	473	3.8%	374	3.0%	11 208	88.8%	12 621	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	96	.7%	81	.6%	218	1.5%	13 750	97.2%	14 145	17.8%	-	-	-	-
Total By Income Source	**3 780**	**4.7%**	**3 197**	**4.0%**	**2 707**	**3.4%**	**69 924**	**87.8%**	**79 608**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	134	9.1%	467	31.8%	75	5.1%	794	54.0%	1 470	1.8%	-	-	-	-
Commercial	909	6.2%	611	4.1%	413	2.8%	12 825	86.9%	14 758	18.5%	-	-	-	-
Households	2 737	4.3%	2 119	3.3%	2 219	3.5%	56 305	88.8%	63 379	79.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 780**	**4.7%**	**3 197**	**4.0%**	**2 707**	**3.4%**	**69 924**	**87.8%**	**79 608**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 761	100.0%	-	-	-	-	-	-	4 761	33.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	420	24.9%	668	39.6%	599	35.5%	1 687	11.9%
Other	1 216	15.7%	730	9.4%	672	8.7%	5 135	66.2%	7 752	54.6%
Total	**5 977**	**42.1%**	**1 150**	**8.1%**	**1 340**	**9.4%**	**5 734**	**40.4%**	**14 200**	**100.0%**

Contact Details

Municipal Manager	Mr Dumisani Patrick Msibi	013 712 8719
Financial Manager	Mr Paul Mpele	013 712 8814

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**483 916**	**161 899**	**33.5%**	**144 366**	**29.8%**	**306 265**	**63.3%**	**126 313**	**58.8%**	**14.3%**
Property rates	56 328	12 545	22.3%	17 055	30.3%	29 599	52.5%	15 415	39.0%	10.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	54 438	11 818	21.7%	14 747	27.1%	26 565	48.8%	13 371	47.9%	10.3%
Service charges - water revenue	15 581	3 260	20.9%	3 308	21.2%	6 569	42.2%	2 676	32.6%	23.6%
Service charges - sanitation revenue	3 273	865	26.4%	870	26.6%	1 734	53.0%	771	51.2%	12.9%
Service charges - refuse revenue	4 890	1 260	25.8%	1 208	24.7%	2 468	50.5%	1 095	47.0%	10.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 659	2 282	85.8%	378	14.2%	2 660	100.0%	305	33.1%	23.7%
Interest earned - external investments	2 200	115	5.2%	-	-	115	5.2%	387	45.0%	(100.0%)
Interest earned - outstanding debtors	1 650	1 051	63.7%	985	59.7%	2 036	123.4%	584	60.0%	68.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	550	90	16.3%	89	16.2%	179	32.5%	88	11.4%	1.3%
Licences and permits	24	6	24.3%	8	32.0%	14	56.4%	-	-	(100.0%)
Agency services	25 966	2 490	9.6%	1 853	7.1%	4 343	16.7%	4 700	44.2%	(60.6%)
Transfers recognised - operational	311 164	124 481	40.0%	102 738	33.0%	227 219	73.0%	86 472	70.8%	18.8%
Other own revenue	5 192	1 637	31.5%	1 127	21.7%	2 764	53.2%	449	18.4%	150.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**552 768**	**111 983**	**20.3%**	**118 847**	**21.5%**	**230 830**	**41.8%**	**109 077**	**40.6%**	**9.0%**
Employee related costs	210 919	53 885	25.5%	62 413	29.6%	116 298	55.1%	55 606	54.8%	12.2%
Remuneration of councillors	18 098	4 038	22.3%	4 210	23.3%	8 248	45.6%	1 520	16.8%	177.0%
Debt impairment	16 141	-	-	-	-	-	-	2 500	35.5%	(100.0%)
Depreciation and asset impairment	69 168	-	-	-	-	-	-	-	-	-
Finance charges	731	182	24.9%	370	50.6%	552	75.5%	401	31.0%	(7.8%)
Bulk purchases	66 233	23 820	36.0%	16 121	24.3%	39 940	60.3%	16 455	55.7%	(2.0%)
Other Materials	1 319	32	2.4%	384	29.1%	415	31.5%	-	-	(100.0%)
Contracted services	17 505	4 118	23.5%	7 194	41.1%	11 312	64.6%	4 885	69.1%	47.3%
Transfers and grants	200	-	-	-	-	-	-	-	-	-
Other expenditure	152 454	25 908	17.0%	28 156	18.5%	54 064	35.5%	27 711	34.5%	1.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(68 853)**	**49 916**		**25 519**		**75 435**		**17 236**		
Transfers recognised - capital	212 935	7 275	3.4%	7 100	3.3%	14 375	6.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**144 083**	**57 191**		**32 619**		**89 810**		**17 236**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**144 083**	**57 191**		**32 619**		**89 810**		**17 236**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**144 083**	**57 191**		**32 619**		**89 810**		**17 236**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**144 083**	**57 191**		**32 619**		**89 810**		**17 236**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**229 757**	**16 394**	**7.1%**	**31 483**	**13.7%**	**47 876**	**20.8%**	**30 694**	**29.3%**	**2.6%**
National Government	212 935	12 434	5.8%	28 647	13.5%	41 081	19.3%	27 410	34.6%	4.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**212 935**	**12 434**	**5.8%**	**28 647**	**13.5%**	**41 081**	**19.3%**	**27 410**	**34.6%**	**4.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 822	3 960	23.5%	2 836	16.9%	6 795	40.4%	3 285	10.3%	(13.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**229 757**	**16 394**	**7.1%**	**31 483**	**13.7%**	**47 876**	**20.8%**	**30 694**	**29.3%**	**2.6%**
Governance and Administration	**3 515**	**167**	**4.7%**	**574**	**16.3%**	**741**	**21.1%**	**1 572**	**39.6%**	**(63.5%)**
Executive & Council	593	-	-	24	4.1%	24	4.1%	-	-	(100.0%)
Budget & Treasury Office	212	-	-	-	-	-	-	17	7.1%	(100.0%)
Corporate Services	2 710	167	6.1%	550	20.3%	717	26.5%	1 555	44.9%	(64.6%)
Community and Public Safety	**350**	**199**	**56.9%**	**-**	**-**	**199**	**56.9%**	**174**	**10.5%**	**(100.0%)**
Community & Social Services	200	199	99.5%	-	-	199	99.5%	173	26.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	150	-	-	-	-	-	-	1	.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43 433**	**5 572**	**12.8%**	**15 082**	**34.7%**	**20 654**	**47.6%**	**4 726**	**28.6%**	**219.2%**
Planning and Development	7 893	1 022	13.0%	6 098	77.3%	7 120	90.2%	1 110	22.3%	449.4%
Road Transport	35 540	4 549	12.8%	8 985	25.3%	13 534	38.1%	3 372	33.6%	166.5%
Environmental Protection	-	-	-	-	-	-	-	244	28.4%	(100.0%)
Trading Services	**182 460**	**10 456**	**5.7%**	**15 826**	**8.7%**	**26 282**	**14.4%**	**24 222**	**29.2%**	**(34.7%)**
Electricity	26 175	587	2.2%	1 019	3.9%	1 606	6.1%	1 138	38.5%	(10.5%)
Water	139 985	8 335	6.0%	12 225	8.7%	20 560	14.7%	22 301	31.5%	(45.2%)
Waste Water Management	15 000	1 051	7.0%	2 192	14.6%	3 244	21.6%	339	6.6%	547.4%
Waste Management	1 300	483	37.1%	390	30.0%	872	67.1%	445	4.4%	(12.5%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**679 060**	**233 089**	**34.3%**	**160 060**	**23.6%**	**393 150**	**57.9%**	**207 061**	**80.4%**	**(22.7%)**
Ratepayers and other	**152 761**	**54 995**	**36.0%**	**45 175**	**29.6%**	**100 170**	**65.6%**	**73 203**	**82.1%**	**(38.3%)**
Government - operating	311 164	126 034	40.5%	103 001	33.1%	229 035	73.6%	87 476	74.3%	17.7%
Government - capital	212 935	51 052	24.0%	11 100	5.2%	62 152	29.2%	45 212	90.0%	(75.4%)
Interest	2 200	1 008	45.8%	784	35.6%	1 792	81.5%	1 170	68.6%	(33.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(461 107)**	**(172 202)**	**37.3%**	**(132 890)**	**28.8%**	**(305 093)**	**66.2%**	**(221 363)**	**110.5%**	**(40.0%)**
Suppliers and employees	(460 292)	(172 020)	37.4%	(132 520)	28.8%	(304 541)	66.2%	(221 363)	110.9%	(40.1%)
Finance charges	(615)	(182)	29.6%	(370)	60.1%	(552)	89.8%	-	-	(100.0%)
Transfers and grants	(200)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**217 954**	**60 887**	**27.9%**	**27 170**	**12.5%**	**88 057**	**40.4%**	**(14 301)**	**9.2%**	**(290.0%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(229 757)**	**(39 749)**	**17.3%**	**(28 258)**	**12.3%**	**(68 007)**	**29.6%**	**-**	**-**	**(100.0%)**
Capital assets	(229 757)	(39 749)	17.3%	(28 258)	12.3%	(68 007)	29.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(229 757)**	**(39 749)**	**17.3%**	**(28 258)**	**12.3%**	**(68 007)**	**29.6%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(116)**	**(476)**	**409.5%**	**(472)**	**406.1%**	**(948)**	**815.7%**	**(469)**	**40.9%**	**.6%**
Repayment of borrowing	(116)	(476)	409.5%	(472)	406.1%	(948)	815.7%	(469)	40.9%	.6%
Net Cash from/(used) Financing Activities	**(116)**	**(476)**	**409.5%**	**(472)**	**406.1%**	**(948)**	**815.7%**	**(469)**	**40.9%**	**.6%**
Net Increase/(Decrease) in cash held	**(11 920)**	**20 662**	**(173.3%)**	**(1 559)**	**13.1%**	**19 103**	**(160.3%)**	**(14 771)**	**(237.3%)**	**(89.4%)**
Cash/cash equivalents at the year begin:	15 000	4 696	31.3%	25 358	169.1%	4 696	31.3%	36 674	(48.4%)	(30.9%)
Cash/cash equivalents at the year end:	**3 080**	**25 358**	**823.3%**	**23 799**	**772.7%**	**23 799**	**772.7%**	**21 903**	**(117.2%)**	**8.7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	935	24.1%	386	9.9%	296	7.6%	2 269	58.4%	3 886	5.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 259	53.1%	1 222	15.2%	618	7.7%	1 920	23.9%	8 020	10.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 974	9.9%	3 427	6.8%	3 061	6.1%	38 935	77.3%	50 398	67.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	290	29.2%	119	12.0%	77	7.7%	508	51.1%	995	1.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	302	22.5%	112	8.4%	73	5.4%	853	63.7%	1 339	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	398	8.1%	376	7.6%	344	7.0%	3 814	77.3%	4 932	6.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	386	8.3%	264	5.7%	238	5.1%	3 753	80.9%	4 641	6.3%	-	-	-	-
Total By Income Source	**11 545**	**15.6%**	**5 907**	**8.0%**	**4 708**	**6.3%**	**52 052**	**70.1%**	**74 211**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	679	6.8%	572	5.7%	488	4.9%	8 309	82.7%	10 048	13.5%	-	-	-	-
Commercial	6 523	14.3%	3 619	8.0%	2 938	6.5%	32 434	71.3%	45 514	61.3%	-	-	-	-
Households	4 000	27.9%	1 574	11.0%	1 145	8.0%	7 621	53.1%	14 339	19.3%	-	-	-	-
Other	343	7.9%	142	3.3%	138	3.2%	3 688	85.6%	4 310	5.8%	-	-	-	-
Total By Customer Group	**11 545**	**15.6%**	**5 907**	**8.0%**	**4 708**	**6.3%**	**52 052**	**70.1%**	**74 211**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	6 688	100.0%	-	-	-	-	-	-	6 688	19.2%
Bulk Water	28	100.0%	-	-	-	-	-	-	28	.1%
PAYE deductions	2 432	100.0%	-	-	-	-	-	-	2 432	7.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 281	100.0%	-	-	-	-	-	-	3 281	9.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 676	38.4%	3 213	26.4%	1 756	14.4%	2 531	20.8%	12 177	35.0%
Auditor-General	848	100.0%	-	-	-	-	-	-	848	2.4%
Other	8 296	88.4%	1 087	11.6%	-	-	-	-	9 383	26.9%
Total	**26 249**	**75.3%**	**4 300**	**12.3%**	**1 756**	**5.0%**	**2 531**	**7.3%**	**34 837**	**100.0%**

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr B T Khoza	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**681 085**	**264 756**	**38.9%**	**169 850**	**24.9%**	**434 606**	**63.8%**	**164 359**	**65.6%**	**3.3%**
Property rates	87 844	50 265	57.2%	2 174	2.5%	52 439	59.7%	3 417	253.4%	(36.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	32 902	5 740	17.4%	1 909	5.8%	7 648	23.2%	5 254	26.1%	(63.7%)
Service charges - sanitation revenue	2 340	623	26.6%	666	28.4%	1 289	55.1%	1 861	124.1%	(64.2%)
Service charges - refuse revenue	5 215	1 217	23.3%	(72)	(1.4%)	1 145	22.0%	(0)	24.6%	21 147.0%
Service charges - other	3 500	731	20.9%	290	8.3%	1 021	29.2%	-	-	(100.0%)
Rental of facilities and equipment	552	29	5.2%	14	2.6%	43	7.8%	-	-	(100.0%)
Interest earned - external investments	1 900	-	-	1 804	94.9%	1 804	94.9%	3 438	201.3%	(47.5%)
Interest earned - outstanding debtors	5 200	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 003	-	-	420	41.9%	420	41.9%	-	9.2%	(100.0%)
Licences and permits	925	-	-	-	-	-	-	-	-	-
Agency services	12 815	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	522 525	205 666	39.4%	162 529	31.1%	368 195	70.5%	149 359	32.8%	8.8%
Other own revenue	4 064	487	12.0%	116	2.8%	602	14.8%	1 030	74.5%	(88.8%)
Gains on disposal of PPE	300	-	-	-	-	-	-	-	-	-
Operating Expenditure	**667 659**	**115 743**	**17.3%**	**87 336**	**13.1%**	**203 080**	**30.4%**	**126 473**	**47.6%**	**(30.9%)**
Employee related costs	203 800	48 101	23.6%	43 601	21.4%	91 702	45.0%	58 822	50.0%	(25.9%)
Remuneration of councillors	23 320	5 147	22.1%	3 484	14.9%	8 631	37.0%	6 557	56.0%	(46.9%)
Debt impairment	92 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	95 000	26 500	27.9%	22 000	23.2%	48 500	51.1%	30 000	-	(26.7%)
Other Materials	-	32	-	1 786	-	1 817	-	-	.1%	(100.0%)
Contracted services	43 996	271	.6%	1 527	3.5%	1 798	4.1%	-	.5%	(100.0%)
Transfers and grants	-	14	-	4 758	-	4 772	-	-	-	(100.0%)
Other expenditure	209 543	35 679	17.0%	10 180	4.9%	45 859	21.9%	31 094	2 536.3%	(67.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 426**	**149 013**		**82 514**		**231 527**		**37 886**		
Transfers recognised - capital	317 793	26 078	8.2%	6 761	2.1%	32 839	10.3%	120 461	-	(94.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**331 219**	**175 091**		**89 275**		**264 366**		**158 347**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**331 219**	**175 091**		**89 275**		**264 366**		**158 347**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**331 219**	**175 091**		**89 275**		**264 366**		**158 347**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**331 219**	**175 091**		**89 275**		**264 366**		**158 347**		

Part 2: Capital Revenue and Expenditure

	2013/14							2012/13		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**397 913**	**49 030**	**12.3%**	**74 310**	**18.7%**	**123 340**	**31.0%**	**4 571**	**1.8%**	**1 525.7%**
National Government	397 913	49 030	12.3%	74 310	18.7%	123 340	31.0%	1 795	1.5%	4 040.0%
Provincial Government	-	-	-	-	-	-	-	2 776	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**397 913**	**49 030**	**12.3%**	**74 310**	**18.7%**	**123 340**	**31.0%**	**4 571**	**2.1%**	**1 525.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**397 913**	**49 030**	**12.3%**	**74 310**	**18.7%**	**123 340**	**31.0%**	**4 571**	**4.1%**	**1 525.7%**
Governance and Administration	**5 250**	**83**	**1.6%**	**155**	**2.9%**	**238**	**4.5%**	**29**	**.3%**	**440.4%**
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	5 250	83	1.6%	155	2.9%	238	4.5%	29	.3%	440.4%
Community and Public Safety	**36 800**	**193**	**.5%**	**-**	**-**	**193**	**.5%**	**-**	**5.7%**	**-**
Community & Social Services	22 000	193	.9%	-	-	193	.9%	-	5.7%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	14 800	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**94 200**	**26 941**	**28.6%**	**34 329**	**36.4%**	**61 270**	**65.0%**	**-**	**5.4%**	**(100.0%)**
Planning and Development	7 050	-	-	370	5.2%	370	5.2%	-	-	(100.0%)
Road Transport	87 150	26 941	30.9%	33 960	39.0%	60 900	69.9%	-	7.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**261 663**	**21 812**	**8.3%**	**39 826**	**15.2%**	**61 639**	**23.6%**	**4 542**	**4.0%**	**776.8%**
Electricity	14 663	300	2.0%	1 521	10.4%	1 821	12.4%	-	-	(100.0%)
Water	198 500	16 854	8.5%	23 194	11.7%	40 048	20.2%	4 435	4.8%	422.9%
Waste Water Management	45 000	4 659	10.4%	9 468	21.0%	14 127	31.4%	107	.3%	8 765.8%
Waste Management	3 500	-	-	5 643	161.2%	5 643	161.2%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**936 730**	**237 375**	**25.3%**	**305 478**	**32.6%**	**542 853**	**58.0%**	**15 000**	**48.8%**	**1 936.5%**
Ratepayers and other	**44 257**	**5 631**	**12.7%**	**6 106**	**13.8%**	**11 737**	**26.5%**	**11 563**	**194.5%**	**(47.2%)**
Government - operating	519 929	205 666	39.6%	167 790	32.3%	373 456	71.8%	-	42.5%	(100.0%)
Government - capital	365 444	26 078	7.1%	120 500	33.0%	146 578	40.1%	-	12.0%	(100.0%)
Interest	7 100	-	-	11 082	156.1%	11 082	156.1%	3 438	123.6%	222.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(545 034)**	**(115 729)**	**21.2%**	**(124 871)**	**22.9%**	**(240 601)**	**44.1%**	**(57 514)**	**28.0%**	**117.1%**
Suppliers and employees	(516 278)	(115 729)	22.4%	(120 113)	23.3%	(235 842)	45.7%	(57 514)	28.0%	108.8%
Finance charges	(345)	-	-	-	-	-	-	-	-	-
Transfers and grants	(28 411)	-	-	(4 758)	16.7%	(4 758)	16.7%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**391 696**	**121 646**	**31.1%**	**180 607**	**46.1%**	**302 253**	**77.2%**	**(42 514)**	**69.4%**	**(524.8%)**
Cash Flow from Investing Activities										
Receipts	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**562.2%**	**-**
Proceeds on disposal of PPE	300	-	-	-	-	-	-	-	562.2%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(397 913)**	**(69 868)**	**17.6%**	**(74 310)**	**18.7%**	**(144 177)**	**36.2%**	**(8 790)**	**-**	**745.4%**
Capital assets	(397 913)	(69 868)	17.6%	(74 310)	18.7%	(144 177)	36.2%	(8 790)	-	745.4%
Net Cash from/(used) Investing Activities	**(397 613)**	**(69 868)**	**17.6%**	**(74 310)**	**18.7%**	**(144 177)**	**36.3%**	**(8 790)**	**(20 098.7%)**	**745.4%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5 917)**	**51 778**	**(875.1%)**	**106 297**	**(1 796.5%)**	**158 076**	**(2 671.5%)**	**(51 304)**	**63.0%**	**(307.2%)**
Cash/cash equivalents at the year begin:	-	-	-	51 778	-	-	-	373 029	-	(86.1%)
Cash/cash equivalents at the year end:	**(5 917)**	**51 778**	**(875.1%)**	**158 076**	**(2 671.5%)**	**158 076**	**(2 671.5%)**	**321 725**	**63.0%**	**(50.9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1	-	1 118	.9%	917	.7%	123 185	98.4%	125 221	13.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 113	.1%	1 101	.1%	1 127	.1%	791 648	99.6%	794 989	83.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	49	.3%	184	1.0%	208	1.2%	17 681	97.6%	18 123	1.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(24)	(.1%)	379	1.8%	426	2.0%	20 840	96.4%	21 620	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(26)	.2%	2 128	(16.8%)	2 209	(17.5%)	(16 956)	134.1%	(12 644)	(1.3%)	-	-	-	-
Total By Income Source	**1 114**	**.1%**	**4 909**	**.5%**	**4 888**	**.5%**	**936 398**	**98.8%**	**947 309**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10	-	1 324	.2%	1 376	.2%	703 661	99.6%	706 371	74.6%	-	-	-	-
Commercial	296	.6%	974	1.9%	854	1.6%	50 215	95.9%	52 339	5.5%	-	-	-	-
Households	809	.4%	2 611	1.4%	2 657	1.4%	182 522	96.8%	188 599	19.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 114**	**.1%**	**4 909**	**.5%**	**4 888**	**.5%**	**936 398**	**98.8%**	**947 309**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	230 468	100.0%	230 468	62.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 471	3.2%	2 639	1.9%	5 197	3.7%	128 149	91.2%	140 456	37.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 471**	**1.2%**	**2 639**	**.7%**	**5 197**	**1.4%**	**358 616**	**96.7%**	**370 923**	**100.0%**

Contact Details

Municipal Manager	DL Shabangu	013 708 6018
Financial Manager	S P. Mokganya (Acting)	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2013

Part1: Operating Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Operating Revenue and Expenditure										
Operating Revenue	**194 001**	**78 591**	**40.5%**	**65 384**	**33.7%**	**143 975**	**74.2%**	**59 194**	**72.7%**	**10.5%**
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	212	142	66.9%	53	25.1%	195	92.0%	12	11.3%	344.2%
Interest earned - external investments	1 584	641	40.5%	564	35.6%	1 205	76.1%	237	43.2%	138.4%
Interest earned - outstanding debtors	-	1	-	-	-	1	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	190 617	77 428	40.6%	62 742	32.9%	140 170	73.5%	58 899	73.6%	6.5%
Other own revenue	1 588	378	23.8%	2 025	127.5%	2 403	151.3%	46	6.2%	4 291.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**188 059**	**28 242**	**15.0%**	**49 963**	**26.6%**	**78 205**	**41.6%**	**28 193**	**30.2%**	**77.2%**
Employee related costs	76 367	17 576	23.0%	18 133	23.7%	35 709	46.8%	16 890	41.9%	7.4%
Remuneration of councillors	12 751	2 996	23.5%	3 002	23.5%	5 999	47.0%	3 021	52.0%	(.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 558	-	-	-	-	-	-	-	-	-
Finance charges	22 544	1	-	15 920	70.6%	15 920	70.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	7	1.7%	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	56 839	7 670	13.5%	12 908	22.7%	20 577	36.2%	8 274	17.1%	56.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 942**	**50 349**		**15 422**		**65 770**		**31 001**		
Transfers recognised - capital	36 210	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 152**	**50 349**		**15 422**		**65 770**		**31 001**		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**42 152**	**50 349**		**15 422**		**65 770**		**31 001**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 152**	**50 349**		**15 422**		**65 770**		**31 001**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 152**	**50 349**		**15 422**		**65 770**		**31 001**		

Part 2: Capital Revenue and Expenditure

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Capital Revenue and Expenditure										
Source of Finance	**61 710**	**4 911**	**8.0%**	**10 132**	**16.4%**	**15 043**	**24.4%**	**11 502**	**60.7%**	**(11.9%)**
National Government	36 710	-	-	489	1.3%	489	1.3%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	10 059	135.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	360	-	1 622	-	1 983	-	-	-	(100.0%)
Transfers recognised - capital	**36 710**	**360**	**1.0%**	**2 111**	**5.8%**	**2 472**	**6.7%**	**10 059**	**135.8%**	**(79.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 000	4 551	18.2%	8 021	32.1%	12 572	50.3%	1 443	21.3%	456.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**61 710**	**4 911**	**8.0%**	**10 132**	**16.4%**	**15 043**	**24.4%**	**11 502**	**60.7%**	**(11.9%)**
Governance and Administration	**15 510**	**2 351**	**15.2%**	**1 585**	**10.2%**	**3 937**	**25.4%**	**9**	**1.4%**	**18 192.7%**
Executive & Council	10 710	26	.2%	1 566	14.6%	1 592	14.9%	7	.8%	21 159.9%
Budget & Treasury Office	2 500	23	.9%	-	-	23	.9%	-	-	-
Corporate Services	2 300	2 302	100.1%	19	.8%	2 322	100.9%	1	-	1 380.1%
Community and Public Safety	**-**	**13**	**-**	**3**	**-**	**16**	**-**	**211**	**26.4%**	**(98.7%)**
Community & Social Services	-	5	-	-	-	5	-	15	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	3	-	3	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	9	-	-	-	9	-	196	25.8%	(100.0%)
Economic and Environmental Services	**46 200**	**2 547**	**5.5%**	**8 544**	**18.5%**	**11 091**	**24.0%**	**11 283**	**66.7%**	**(24.3%)**
Planning and Development	46 200	2 547	5.5%	8 544	18.5%	11 091	24.0%	11 283	66.7%	(24.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2013/14 Budget Main appropriation	2013/14 First Quarter Actual Expenditure	2013/14 First Quarter 1st Q as % of Main appropriation	2013/14 Second Quarter Actual Expenditure	2013/14 Second Quarter 2nd Q as % of Main appropriation	2013/14 Year to Date Actual Expenditure	2013/14 Year to Date Total Expenditure as % of main appropriation	2012/13 Second Quarter Actual Expenditure	2012/13 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2012/13 to Q2 of 2013/14
Cash Flow from Operating Activities										
Receipts	**230 211**	**78 591**	**34.1%**	**65 384**	**28.4%**	**143 975**	**62.5%**	**59 194**	**68.7%**	**10.5%**
Ratepayers and other	**1 800**	**520**	**28.9%**	**2 078**	**115.4%**	**2 598**	**144.3%**	**58**	**6.8%**	**3 476.1%**
Government - operating	190 617	77 428	40.6%	62 742	32.9%	140 170	73.5%	58 899	74.9%	6.5%
Government - capital	36 210	-	-	-	-	-	-	-	-	-
Interest	1 584	643	40.6%	564	35.6%	1 207	76.2%	237	43.2%	138.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	**(183 059)**	**(28 287)**	**15.5%**	**(49 961)**	**27.3%**	**(78 249)**	**42.7%**	**(28 193)**	**35.0%**	**77.2%**
Suppliers and employees	(131 847)	(28 287)	21.5%	(34 042)	25.8%	(62 329)	47.3%	(28 193)	36.5%	20.7%
Finance charges	(22 284)	(1)	-	(15 920)	71.4%	(15 920)	71.4%	-	-	(100.0%)
Transfers and grants	(28 928)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47 152**	**50 303**	**106.7%**	**15 423**	**32.7%**	**65 726**	**139.4%**	**31 001**	**180.1%**	**(50.2%)**
Cash Flow from Investing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	**(41 952)**	**(4 894)**	**11.7%**	**(10 055)**	**24.0%**	**(14 948)**	**35.6%**	**(956)**	**-**	**951.9%**
Capital assets	(41 952)	(4 894)	11.7%	(10 055)	24.0%	(14 948)	35.6%	(956)	-	951.9%
Net Cash from/(used) Investing Activities	**(41 952)**	**(4 894)**	**11.7%**	**(10 055)**	**24.0%**	**(14 948)**	**35.6%**	**(956)**	**-**	**951.9%**
Cash Flow from Financing Activities										
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	**(9 876)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(9 876)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(9 876)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 676)**	**45 410**	**(971.1%)**	**5 368**	**(114.8%)**	**50 778**	**(1 085.9%)**	**30 045**	**175.8%**	**(82.1%)**
Cash/cash equivalents at the year begin:	16 785	5 927	35.3%	51 337	305.9%	5 927	35.3%	51 538	-	(.4%)
Cash/cash equivalents at the year end:	**12 109**	**51 337**	**424.0%**	**56 705**	**468.3%**	**56 705**	**468.3%**	**81 583**	**167.6%**	**(30.5%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	139	100.0%	-	-	-	-	-	-	139	100.0%	-	-	-	-
Total By Income Source	**139**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**139**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	139	100.0%	-	-	-	-	-	-	139	100.0%	-	-	-	-
Total By Customer Group	**139**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**139**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	633	37.5%	308	18.3%	745	44.2%	-	-	1 685	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**633**	**37.5%**	**308**	**18.3%**	**745**	**44.2%**	**-**	**-**	**1 685**	**100.0%**

Contact Details

Municipal Manager	H Mbatha	013 759 8525
Financial Manager	W Khumalo	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.